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ABSTRACT

This report provides summary information concerning revenues and expenses of NCAA Divisions 1 and 2 intercollegiate athletics programs for the 1996-1997 fiscal year. The report compares revenue and expense trends of athletics programs within each of the NCAA divisions and revenues and expenses between men's and women's athletic programs. The questionnaire survey was completed by 737 institutions in the fall of 1996. The first section provides an introduction and outlines survey methodology. Subsequent sections provide summary and division information. The appendix contains a glossary of terms. (JM)

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REVENUES/EXPENSES

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Preface and Acknowledgements

It is with pleasure that we present the 1998 edition of Revenues and Expenses of Intercollegiate Athletics Programs. This biennial project is particularly exciting for me, since I have had an interest in the financial aspects of organized sports since my days in public accounting. My work with clients in the professional sports industry spawned such interest, and I was able to capitalize on my experience during my graduate studies. Thus, it was with considerable enthusiasm that I accepted the invitation to consult with the NCAA, commencing with the 1994 edition of this study.

Previous editions of the study had been conducted independently of the NCAA; the 1994, 1996 and 1998 editions, however, have been joint efforts of the NCAA research staff and myself.

Both the format and content of the study continue to evolve. Like the 1996 edition, this edition consists of two separate reports — one for NCAA Divisions I and II member institutions, and one for Division III. The feedback we have received from readers of previous editions indicated that the operating environment and financial aspects in Division III are sufficiently different from Divisions I and II to warrant such a format. The format for the Divisions I and II report remains identical to that of the 1996 edition. In response to reader feedback, bar charts have been added to many tables.

I believe these reports provide valuable insight into the financial state of affairs in intercollegiate athletics and the changing environment in which college and university athletics programs operate. Interest in prior reports has been outstanding, and we expect the same to be true for this edition. As always, reader comments, inquiries, and/or suggestions are welcome and appreciated, as we anticipate commencing work on the 2000 edition soon.

I would like to express my sincere appreciation to Ursula Walsh, who retired from her position as director of research for the NCAA in December of 1997. Ursula provided me the opportunity to conduct this study and the freedom to carry it out as I saw fit. As she was with so many other associates, Ursula was a sincere delight and inspiration for me. Very special thanks also to Todd Petr, who succeeded Ursula as director, and the members of the NCAA research staff — Maria DeJulio, Tom Paskus, and, especially, the inimitable Sara Abler — for their continued support, assistance, and collegiality.

Sincere appreciation also goes to the representatives of the 737 member institutions who responded to the survey at a time when demands upon athletics administrators for information is close to overwhelming. Confidentiality was assured and will be honored. Final thanks go to the administration of Transylvania University for encouraging me to continue this research.

We hope readers will find the report interesting and useful.

Daniel L. Fulks, Ph.D., CPA
Accounting Program Director
Transylvania University

THE NATIONAL COLLEGIATE ATHLETIC ASSOCIATION
6201 College Boulevard
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CHAPTER 1
INTRODUCTION

This report provides summary information concerning revenues and expenses of NCAA Divisions I and II intercollegiate athletics programs for the 1996-1997 fiscal year. It is the result of a questionnaire survey conducted during the Fall of 1996. Similar studies have been conducted for the NCAA since 1969, with resulting reports published under the same title in 1970, 1978, 1982, 1986, 1990, 1994 and 1996. A similar report has been published for NCAA Division III institutions and is available by request from the NCAA.

Comparative numbers for 1993 and 1995 fiscal years are provided, as are numbers for 1985 and 1989, if appropriate and meaningful. However, surveys prior to 1993 were conducted independently of the NCAA, and the data collected are not in the possession of nor under the control of the NCAA. Thus, while we have included data for years prior to 1993, we cannot guarantee that the results are comparable.

In addition, the format of the survey instrument and the organization of the report were changed dramatically with the 1993 edition. This also affects comparability. We believe that these changes render the reports more useful and relevant.

Objectives

The primary objective of the 1998 edition of Revenues and Expenses of Intercollegiate Athletics Programs is to update the information in the previous reports concerning financial aspects of intercollegiate athletics programs. Current data are presented concerning sources of revenues (ticket sales, television, etc.) and objects of expenditures (grants-in-aid, coaches' salaries, etc.) Both revenue and expense data are categorized by program (men's and women's) and by the "major" sports of football and basketball. Where possible, historical data are presented to reveal trends in revenues and expenses over recent years.

The second objective is to provide a comparison of the revenue and expense trends of athletics programs within each of the respective NCAA divisions (Sections III through VII). Division II and III institutions have been categorized into those with football and those without. Each of these seven resulting NCAA divisions has its own section in which only data relevant to that division are included. Thus, all data for a particular division are shown in a self-contained section, although some summary data for all member institutions are provided in a summary section (Section II.). Additionally, in response to widespread interest, Section VIII of the report provides data for all Division I basketball programs (I-A, I-AA, and I-AAA combined). Because the operation of Division III athletics programs differs dramatically from those of Divisions I and II, the resulting report differs significantly from this report. The Division III report may be obtained from NCAA Publishing.

A third objective of the report is to provide data relevant to gender issues. Tables throughout the report provide comparisons of revenues and expenses of men's and women's programs within each division. Additional information in this area may be obtained from the NCAA biennial Gender-Equity Report.

Survey Methods

This year's survey was distributed to all 901 NCAA member institutions. For comparative purposes, member institutions were classified into seven homogeneous groups, consistent with NCAA division definitions. (See Appendix.) We requested financial data for the fiscal year ending within the 1997 calendar year. Thus, although not all institutions adopt the same fiscal year-end, each completed questionnaire represented a 12-month period.

In all cases, respondents were clearly instructed to limit their responses to intercollegiate athletics only, excluding intramural and club sports. Survey instructions also requested that data be separated by gender, which enables data for men's and women's programs

to be presented separately. The financial data were solicited in conjunction with the gathering of information relative to the Equity in Athletics Disclosure Act.

The financial data requested included: total revenues and expenses by program (basketball, football, other); total revenues by source (such as ticket sales, student fees, and television receipts); and total expenses by expense object (such as grants-in-aid, salaries, and travel).

The survey also obtained organizational data, including the number of participating athletes, the number of sports offered, the cost of grants-in-aid, and other similar information.

Response Rate

Usable survey responses were received from 737 members, an 82 percent response rate. Incomplete responses, or those containing inconsistent or conflicting information were not included. Table 1.1 lists the divisions along with the response rates for each.

TABLE 1.1
RESPONSE RATES BY DIVISION

Division	No. of Members	No. of Responses	Percent Responding
I-A	110	99	90
I-AA	118	94	80
I-AAA	76	70	92
II with football	155	123	79
II without football	91	91	100
III with football	212	161	76
III without football	139	99	71
Total	901	737	

The number of respondents within each division varies widely, from 70 institutions in Division I-AAA to 161 in Division III with football. The different response rates will greatly influence the average numbers for purposes of attempting to draw comparisons among divisions. Moreover, the percentages of members responding for the respective divisions do not coincide precisely with the divisions' respective percentages of total NCAA membership. For instance, although Division I-A institutions make up twelve percent (12%) of NCAA membership, they contributed thirteen percent (13%) of the total survey responses. Table 1.2 indicates these percentages for each division.

TABLE 1.2
PERCENTAGE OF MEMBERSHIP AND RESPONDENTS

Division	Percentage of Membership	Percentage of Respondents
I-A	12	13
I-AA	13	13
I-AAA	9	9
II with football	17	17
II without football	10	12
III with football	24	22
III without football	15	14
Total	100	100

Most relevant, however, are the results reported for each respective division. Readers are able to compare financial results for one member institution with the average results for those members in the same division. Readers may determine how their institutions' athletics programs are faring, relative to other similar institutions. They may also see how their institution's financial trends in recent years compare with the averages for similar institutions. Some comparisons may also be drawn among the average results in the various divisions. These comparisons are presented in tabular form in the Summary Section of the report. Confidentiality was assured, therefore neither the NCAA nor the author make data from individual institutions available.

Organization of the Report

The financial information in this report is classified and presented in detail by division. In addition, summary tables present limited data for all divisions. The reported numbers consist almost entirely of averages and frequency distributions for the respective divisions. Financial data for the 1985 and 1989 fiscal years are taken from the 1990 edition of the report by the same title.

There are 10 sections to the report:

Section I — Introduction and Survey Methodology. This section provides a background for the study and its stated objectives. A description of the survey instrument is given, as well as an analysis of the number and relative proportion of respondents from the respective divisions.

Section II — Summary Information. Summary tables are presented in this section showing average

total revenue and expense data for each division, as well as net operating results (profits and deficits). Tables also show average number of sports offered, average number of athletes, and average expense per athlete. These tables make it possible to see overall results and to make comparisons across divisions.

Sections III through VII — Division Information. Each of the five divisions is reported separately in these sections. Averages are shown for total revenues, total expenses, revenues and expenses by sport, revenues and expenses by gender, and net operating results. Frequency distributions are provided for each set of averages.

Section VIII — Division I Combined Basketball. This section presents a summary of basketball operations for all responding Division I institutions.

Appendix — Glossary. The appendix provides definitions of terms as they are used in the report.

Suggestions for the Reader

Several basic considerations should be weighed when using the information in this report.

(1) An individual institution's actual results may differ greatly from that institution's division average; no two institutions operate in identical environments or under identical circumstances. The varying sizes of institutions and their budgets, as well as the markets within which the institutions operate, have dramatic effects on financial results. In addition, there are inherent differences in fiscal demands and resources of public institutions and those of private institutions.

(2) There are very significant differences among the various divisions. For instance, athletics programs offering football operate in a different environment than those that do not. The impact of the differences noted above within a division are likely to be even greater when making comparisons across different divisions. The proportion of private institutions also varies by division.

(3) In general, because nongender-specific items were allocated to men's and women's programs, comparisons of financial data prior to 1993 are not particularly relevant. However, in order to more clearly reflect the impact of the dramatic growth in women's athletics programs since the early 1980s, many tables in this report include data for the 1985 and 1989 fiscal years.

(4) Since institutional support is included in the revenues reflected in this report, net operating profits or deficits include those amounts provided by the institutions' general funds. This may be misleading when attempting to determine the extent to which athletics programs contribute to or detract from institutions' coffers. Consequently, net operating profits and deficits for 1993, 1995 and 1997 have been calculated to report operating results both with and without institutional support. Explanations are provided on the appropriate tables.

Throughout the report, it is hoped that the information presented in a table is clear and self-explanatory. Brief explanations of tables are provided as deemed necessary. Please refer to the Glossary (Appendix) for definitions of terms as they are used in this report.

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CHAPTER II
SUMMARY INFORMATION FOR ALL MEMBERSHIP

TABLE 2.1
HIGHLIGHTS
Fiscal Years 1989, 1993, 1995 and 1997
(Dollar Amounts in Thousands)

	I-A	I-AA	I-AAA	II with Football	II w/o Football
Average Total Revenue					
1997	17,734	4,160	3,036	1,165	906
1995	15,482	4,012	3,042	1,350	838
1993	13,632	3,320	2,176	991	696
1989	9,765	2,425	1,243	714	429
Percent change	15%	4%	0%	(14%)	8%
Average Total Expense					
1997	17,297	4,903	3,645	1,635	1,276
1995	14,336	4,481	3,830	1,571	1,015
1993	12,972	3,938	2,834	1,423	906
1989	9,687	3,191	1,914	1,179	797
Percent change	21%	9%	(5%)	4%	26%
Average No. of Sports (See note)					
1997	16	14	14	12	11
1995	19	17	16	13	10
1993	18	18	16	13	11
1989	18	17	15	14	11
Percent change	(16%)	(18%)	(13%)	(8%)	10%
Average Number of Athletes					
1997	486	387	250	297	166
1995	469	372	247	283	152
1993	453	399	237	284	143
1989	468	369	239	333	174
Percent change	4%	3%	1%	5%	9%
Average Expense per Athlete					
1997	36	13	15	6	8
1995	31	12	16	6	7
1993	29	10	12	5	6
1989	21	9	8	4	5
Percent change	16%	6%	(9%)	(8%)	10%

NOTES:
For 1997, indoor track, outdoor track, and cross country were combined into one sport for reporting purposes, as were swimming and diving. These were all reported as separate sports in prior years. Percentage changes shown reflect changes from 1995 to 1997.

TABLE 2.2
ORGANIZATION AND ACTIVITY DATA
ALL DIVISIONS
Fiscal Years 1989, 1993, 1995 and 1997
(Dollar Amounts in Thousands)

	I-A	I-AA	I-AAA	II with Football	II w/o Football
Participating athletes					
Men's - 1997	305	246	136	200	94
- 1995	315	249	140	195	86
- 1993	321	274	139	200	86
- 1989	335	260	150	229	104
Women's - 1997	181	141	114	97	72
- 1995	154	123	107	88	66
- 1993	131	125	98	84	58
- 1989	136	109	88	104	73
Average Expense Per Athlete					
Men's - 1997	27	10	11	5	6
- 1995	23	9	10	4	5
- 1993	22	8	9	4	5
- 1989	24	9	9	4	5
Women's - 1997	17	9	11	4	6
- 1995	15	8	10	4	5
- 1993	14	6	8	4	4
- 1989	13	7	7	3	4
Varsity sports offered					
Men's - 1997	8	7	7	6	5
- 1995	10	9	8	7	5
- 1993	10	10	8	7	5
- 1989	10	9	8	8	6
Women's - 1997	8	7	7	6	5
- 1995	9	8	8	6	5
- 1993	9	8	8	6	5
- 1989	8	8	7	6	6
Number of coaches - Full-time only					
Men's - 1997	22	12	7	6	4
- 1995	23	15	9	7	3
- 1993	23	15	8	8	3
- 1989	N/A	N/A	N/A	N/A	N/A
Women's - 1997	15	8	7	4	4
- 1995	14	8	7	4	2
- 1993	12	7	6	4	3
- 1989	N/A	N/A	N/A	N/A	N/A
Number of coaches - Total					
Men's - 1997	32	25	17	20	11
- 1995	29	23	15	16	9
- 1993	28	24	15	15	8
- 1989	23	15	8	8	4
Women's - 1997	23	17	17	13	11
- 1995	18	13	13	9	8
- 1993	16	13	12	8	7
- 1989	11	7	5	4	3

	I-A	I-AA	I-AAA	II with Football	II w/o Football
Program coaches by gender - Total					
Males coaching males - 1997	31	24	16	19	11
Males coaching females - 1997	10	8	8	6	6
Males coaching males - 1995	28	23	14	16	9
Males coaching females - 1995	8	5	6	4	4
Females coaching males - 1997	2	2	1	2	1
Females coaching females - 1997	13	9	8	6	5
Females coaching males - 1995	1	0	0	1	0
Females coaching females - 1995	11	8	7	4	4
Athletics aid equivalencies					
Men's - 1997	133	82	41	0	0
- 1995	128	78	39	0	0
- 1993	137	94	35	1	0
- 1989	N/A	N/A	N/A	N/A	N/A
Women's - 1997	77	49	41	0	0
- 1995	64	39	37	0	0
- 1993	60	37	29	0	0
- 1989	N/A	N/A	N/A	N/A	N/A
Non-coaching personnel - Full-time equivalents					
Total - 1997	63	19	15	6	5
Total - 1995	60	19	14	5	3
Total - 1993	59	19	13	7	5
Total - 1989	50	16	11	6	5
Annual cost of full grant					
1997 - In-state	10,237	11,928	13,648	9,220	12,757
- Out-of-state	14,771	14,528	16,744	11,978	14,278
1995 - In-state	9,131	10,101	11,550	7,596	10,436
- Out-of-state	13,353	12,905	14,596	9,955	12,530
1993 - In-state	8,127	8,907	10,601	7,208	9,139
- Out-of-state	11,725	11,413	13,354	9,011	11,210
1989 - Average	7,731	6,672	9,838	6,034	8,690

TABLE 2.3
ALL DIVISIONS
Fiscal Years 1985, 1989, 1993, 1995 and 1997
(Dollar Amounts in Thousands)

	1985	1989	1993	1993 Excluding Institutional Support	1995	1995 Excluding Institutional Support	1997	1997 Excluding Institutional Support
Division I-A								
Total Revenues	6,833	9,765	13,632	12,798	15,482	14,099	17,734	16,474
Total Expenses	6,894	9,687	12,972	12,972	14,336	14,336	17,297	17,297
Profit (Deficit)	(61)	78	660	(174)	1,146	(237)	437	(823)
Division I-AA								
Total Revenues	1,616	2,425	3,320	2,522	4,012	2,807	4,160	2,941
Total Expenses	2,321	3,191	3,938	3,938	4,481	4,481	4,903	4,903
Profit (Deficit)	(705)	(766)	(618)	(1,416)	(469)	(1,674)	(743)	(1,962)
Division I-AAA								
Total Revenues	609	1,243	2,176	1,700	3,042	2,366	3,036	1,771
Total Expenses	1,072	1,914	2,834	2,834	3,830	3,830	3,645	3,645
Profit (Deficit)	(463)	(671)	(658)	(1,134)	(788)	(1,464)	(609)	(1,874)
Division II-with Football								
Total Revenues	469	714	991	618	1,350	729	1,165	688
Total Expenses	875	1,179	1,423	1,423	1,571	1,571	1,635	1,635
Profit (Deficit)	(406)	(465)	(432)	(805)	(221)	(842)	(470)	(947)
Division II-w/o Football								
Total Revenues	349	429	696	403	838	431	906	503
Total Expenses	547	797	906	906	1,015	1,015	1,276	1,276
Profit (Deficit)	(198)	(368)	(210)	(503)	(177)	(584)	(370)	(773)

NOTE:
Average revenues and net operating results for fiscal years 1993, 1995 and 1997 have been restated excluding institutional support.

TABLE 2.4
TOTAL REVENUES - SUMMARY
ALL DIVISIONS
Fiscal Years 1985, 1989, 1993, 1995 AND 1997
(Dollar Amounts in Thousands)

	1985	1989	1993	1995	1997
Division I-A					
Largest Reported	17,803	22,717	30,215	39,323	47,629
Average	6,833	9,765	13,632	15,482	17,734
Division I-AA					
Largest Reported	3,776	7,715	11,181	17,483	19,755
Average	1,616	2,425	3,320	4,012	4,160
Division I-AAA					
Largest Reported	2,379	3,608	6,640	7,702	10,371
Average	609	1,243	2,176	3,042	3,036
Division II - With Football					
Largest Reported	1,382	2,562	3,458	3,496	5,339
Average	469	714	991	1,350	1,165
Division II - Without Football					
Largest Reported	1,248	2,500	2,255	2,380	4,349
Average	349	429	696	838	906

TABLE 2.5
TOTAL EXPENSES - SUMMARY
ALL DIVISIONS
Fiscal Years 1985, 1989, 1993, 1995 and 1997
(Dollar Amounts in Thousands)

	1985	1989	1993	1995	1997
Division I-A					
Largest Reported	16,532	22,102	28,000	32,243	47,724
Average	6,894	9,687	12,972	14,336	17,297
Division I-AA					
Largest Reported	5,299	8,600	8,527	15,342	20,647
Average	2,321	3,191	3,938	4,481	4,903
Division I-AAA					
Largest Reported	2,356	5,420	6,640	20,074	9,330
Average	1,072	1,914	2,834	3,830	3,645
Division II - With Football					
Largest Reported	2,025	2,562	3,458	3,070	4,875
Average	875	1,179	1,423	1,571	1,635
Division II - Without Football					
Largest Reported	1,366	2,473	3,554	2,363	6,190
Average	547	797	906	1,015	1,276

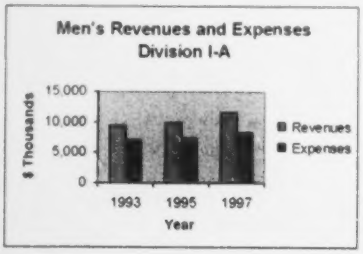
CHAPTER III
DIVISION I-A TABLES

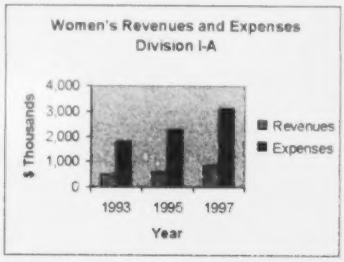
TABLE 3.1
TOTAL REVENUES, EXPENSES AND OPERATING RESULTS
DIVISION I-A
Fiscal Years 1985, 1989, 1993, 1995, and 1997
(Dollar Amounts in Thousands)

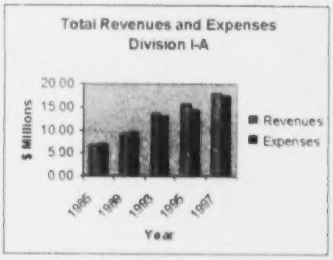
	1985	1989	1993	Percentage of 1993 Total	1995	Percentage of 1995 Total	1997	Percentage of 1997 Total
Total Revenues								
Men's	6,731	9,144	9,441	69%	9,844	64%	11,557	65%
Women's	129	621	492	4%	589	4%	862	5%
Non-gender	N/A	N/A	3,699	27%	5,049	33%	5,315	30%
Total Revenues								
Average	6,860	9,765	13,632	100%	15,482	100%	17,734	100%
Largest reported	17,803	22,717	30,215		39,323	47,629		
Total Expenses								
Men's	6,158	7,882	6,984	54%	7,354	52%	8,262	48%
Women's	799	1,805	1,806	14%	2,291	16%	3,118	18%
Non-gender	N/A	N/A	4,222	32%	4,691	32%	5,917	34%
Total Expenses								
Average	6,957	9,687	12,972	100%	14,336	100%	17,297	100%
Largest reported	16,532	22,102	28,000		32,243	47,724		
Average Profit (Deficit)								
Men's	573	1,262	2,457		2,490		3,295	
Women's	(670)	(1,184)	(1,314)		(1,702)		(2,256)	
Non-gender	N/A	N/A	(523)		358		(602)	
Total Profit (Deficit)	(97)	78	660		1,146		437	
Restated Without Institutional Support								
Average deficit	N/A	N/A	(174)		(237)		(822)	

NOTES:

For the 1993, 1995 and 1997 reporting years, only revenues and expenses specifically related to men's and women's programs are shown as such.







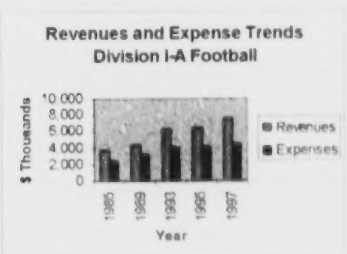
Non-gender-specific items are reported as Non-gender. In 1985 and 1989 reports, however, the non-gender-specific items were allocated between men's and women's programs. Thus, comparisons may be misleading.

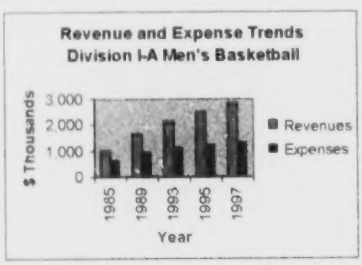
The largest total revenue reported by a division member is reported, as is the largest total expense. All other amounts are division averages.

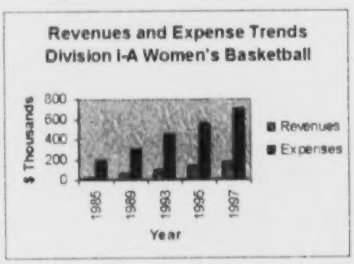
The average deficits for 1993, 1995 and 1997 have been restated to reflect the deficit that results from the removal of institutional support from total revenues.

TABLE 3.2
REVENUES AND EXPENSES BY SPORT
DIVISION I-A
Fiscal Years 1989, 1993, 1995 and 1997
(Dollar Amounts in Thousands)

	Football	Basketball	Other Sports	Unrelated	Total
Men's Programs Revenues					
1989 — Average	4,340	1,640	264	3,026	9,144
Percent of Total	47%	18%	3%	32%	100%
1993 — Average	6,300	2,117	400	624	9,441
Percent of Total	67%	22%	4%	7%	100%
1995 — Average	6,439	2,503	427	475	9,844
Percent of Total	66%	25%	4%	5%	100%
1997 — Average	7,629	2,847	474	608	11,557
Percent of Total	66%	25%	4%	5%	100%
Men's Program Expenses					
1989 — Average	3,112	948	1,084	2,738	7,882
Percent of Total	39%	12%	14%	35%	100%
1993 — Average	4,031	1,091	1,406	456	6,984
Percent of Total	57%	16%	20%	7%	100%
1995 — Average	4,098	1,219	1,485	552	7,354
Percent of Total	56%	17%	20%	7%	100%
1997 — Average	4,425	1,298	1,778	762	8,262
Percent of Total	53%	16%	22%	9%	100%
Women's Programs Revenues					
1989 — Average		58	119	585	621
Percent of Total		8%	16%	76%	100%
1993 — Average		90	219	183	492
Percent of Total		18%	44%	38%	100%
1995 — Average		133	265	191	589
Percent of Total		23%	45%	32%	100%
1997 — Average		174	328	361	862
Percent of Total		20%	38%	42%	100%
Women's Programs Expenses					
1989 — Average		301	799	705	1,805
Percent of Total		17%	44%	39%	100%
1993 — Average		444	1,232	130	1,806
Percent of Total		25%	68%	7%	100%
1995 — Average		547	1,736	8	2,291
Percent of Total		24%	75%	1%	100%
1997 — Average		701	2,116	300	3,118
Percent of Total		22%	68%	10%	100%







NOTE:
Revenue and expense items not specifically related to a particular sport are reported as Unrelated.

TABLE 3.3
TRENDS IN PROGRAM REVENUES
DIVISION I-A
Fiscal Years 1985, 1989, 1993, 1995 and 1997
(Dollar Amounts in Thousands)

	1985	1989	1993	1995	1997
Football					
Largest Reported	10,700	14,931	20,322	21,959	26,352
Average	3,735	4,340	6,300	6,439	7,629
Percentage of Men's Total	55%	47%	46%	66%	66%
Men's Basketball					
Largest Reported	3,482	9,174	6,370	8,527	10,960
Average	995	1,640	2,117	2,503	2,847
Percentage of Men's Total	15%	18%	22%	25%	25%
Women's Basketball					
Largest Reported	136	507	875	1,141	1,917
Average	19	58	90	133	174
Percentage of Women's Total	13%	8%	18%	23%	21%

TABLE 3.4
TOTAL REVENUES — PERCENTILES
DIVISION I-A
Fiscal Year 1997
(Dollar Amounts in Thousands)

Percentile	More than	Less than
0-10	1,800	5,400
11-20	5,400	7,500
21-30	7,500	9,400
31-40	9,400	13,900
41-50	13,900	17,700
51-60	17,700	19,800
61-70	19,800	21,900
71-80	21,900	24,600
81-90	24,600	30,300
91-100	30,300	47,700

TABLE 3.5
MEN'S TOTAL REVENUES — PERCENTILES
DIVISION I-A
Fiscal Year 1997
(Dollar Amounts in Thousands)

Percentile	More than	Less than
0-10	600	1,500
11-20	1,500	3,100
21-30	3,100	5,000
31-40	5,000	7,000
41-50	7,000	10,400
51-60	10,400	13,100
61-70	13,100	16,300
71-80	16,300	18,700
81-90	18,700	22,100
91-100	22,100	32,900

TABLE 3.6
WOMEN'S TOTAL REVENUES —
PERCENTILES
DIVISION I-A
Fiscal Year 1997
(Dollar Amounts in Thousands)

Percentile	More than	Less than
0-10	10	30
11-20	30	60
21-30	60	110
31-40	110	170
41-50	170	240
51-60	240	410
61-70	410	890
71-80	890	1,380
81-90	1,380	2,330
91-100	2,330	7,760

TABLE 3.7
FOOTBALL REVENUES —
PERCENTILES
DIVISION I-A
Fiscal Year 1997
(Dollar Amounts in Thousands)

Percentile	More than	Less than
0-10	458	990
11-20	990	1,770
21-30	1,770	2,880
31-40	2,880	3,870
41-50	3,870	6,070
51-60	6,070	8,510
61-70	8,510	10,440
71-80	10,440	12,130
81-90	12,130	15,340
91-100	15,340	26,350

TABLE 3.8
MEN'S BASKETBALL REVENUES —
PERCENTILES
DIVISION I-A
Fiscal Year 1997
(Dollar Amounts in Thousands)

Percentile	More than	Less than
0-10	70	290
11-20	290	700
21-30	700	1,030
31-40	1,030	1,730
41-50	1,730	2,320
51-60	2,320	2,690
61-70	2,690	3,390
71-80	3,390	4,880
81-90	4,880	6,160
91-100	6,160	10,960

TABLE 3.9
WOMEN'S BASKETBALL REVENUES —
PERCENTILES
DIVISION I-A
Fiscal Year 1997
(Dollar Amounts in Thousands)

Percentile	More than	Less than
0-10	0	7
11-20	7	21
21-30	21	28
31-40	28	43
41-50	43	61
51-60	61	105
61-70	105	150
71-80	150	274
81-90	274	445
91-100	445	1,917

TABLE 3.10
TRENDS IN PROGRAM EXPENSES
DIVISION I-A
Fiscal Years 1985, 1989, 1993, 1995 and 1997
(Dollar Amounts in Thousands)

	1985	1989	1993	1995	1997
Football					
Largest Reported	6,000	8,387	9,041	9,314	9,938
Average	2,391	3,112	4,031	4,098	4,425
Percentage of Men's Total	39%	39%	57%	56%	54%
Men's Basketball					
Largest Reported	1,684	4,522	3,125	3,343	4,110
Average	621	948	1,091	1,219	1,298
Percentage of Men's Total	10%	12%	16%	17%	16%
Women's Basketball					
Largest Reported	553	825	1,042	1,126	1,450
Average	195	301	444	547	701
Percentage of Women's Total	24%	16%	25%	24%	22%

TABLE 3.11
TOTAL EXPENSES — PERCENTILES
DIVISION I-A
Fiscal Year 1997
(Dollar Amounts in Thousands)

Percentile	More than	Less than
0-10	4,400	6,200
11-20	6,200	8,000
21-30	8,000	9,900
31-40	9,900	13,400
41-50	13,400	16,700
51-60	16,700	19,000
61-70	19,000	21,400
71-80	21,400	23,300
81-90	23,300	26,100
91-100	26,100	47,700

TABLE 3.12
MEN'S TOTAL EXPENSES — PERCENTILES
DIVISION I-A
Fiscal Year 1997
(Dollar Amounts in Thousands)

Percentile	More than	Less than
0-10	2,800	3,400
11-20	3,400	3,800
21-30	3,800	5,000
31-40	5,000	6,300
41-50	6,300	7,200
51-60	7,200	8,600
61-70	8,600	10,200
71-80	10,200	10,900
81-90	10,900	13,900
91-100	13,900	24,900

TABLE 3.13
WOMEN'S TOTAL EXPENSES — PERCENTILES
DIVISION I-A
Fiscal Year 1997
(Dollar Amounts in Thousands)

Percentile	More than	Less than
0-10	800	1,400
11-20	1,400	1,700
21-30	1,700	2,000
31-40	2,000	2,300
41-50	2,300	2,800
51-60	2,800	3,200
61-70	3,200	3,500
71-80	3,500	4,000
81-90	4,000	5,300
91-100	5,300	9,700

TABLE 3.14
FOOTBALL TOTAL EXPENSES — PERCENTILES
DIVISION I-A
Fiscal Year 1997
(Dollar Amounts in Thousands)

Percentile	More than	Less than
0-10	1,640	1,970
11-20	1,970	2,250
21-30	2,250	2,785
31-40	2,785	3,710
41-50	3,710	4,265
51-60	4,265	4,760
61-70	4,760	5,335
71-80	5,335	6,170
81-90	6,170	7,340
91-100	7,340	9,940

TABLE 3.15
MEN'S BASKETBALL TOTAL EXPENSES — PERCENTILES
DIVISION I-A
Fiscal Year 1997
(Dollar Amounts in Thousands)

Percentile	More than	Less than
0-10	355	570
11-20	570	640
21-30	640	915
31-40	915	1,070
41-50	1,070	1,230
51-60	1,230	1,415
61-70	1,415	1,525
71-80	1,525	1,700
81-90	1,700	1,875
91-100	1,875	4,110

TABLE 3.16
WOMEN'S BASKETBALL TOTAL EXPENSES — PERCENTILES
DIVISION I-A
Fiscal Year 1997
(Dollar Amounts in Thousands)

Percentile	More than	Less than
0-10	0	371
11-20	371	454
21-30	454	527
31-40	527	602
41-50	602	673
51-60	673	735
61-70	735	838
71-80	838	905
81-90	905	1,013
91-100	1,013	1,450

TABLE 3.17
REPORTED NET PROFITS AND DEFICITS
DIVISION I-A
Fiscal Year 1997
(Dollar Amounts in Thousands)

	1985	1989			1993			1993 — Excluding* Institutional	1995			1995 — Excluding* Institutional	1997			1997 — Excluding* Institutional
	Total	Men	Women	Total	Men	Women	Total	Support	Men	Women	Total	Support	Men	Women	Total	Support
Revenues Exceed Expenses																
Number of respondents	37	69	5	48	59	3	61	43	58	2	67	41	70	2	59	43
Average profits	1,175	1,814	85	1,046	4,290	260	1,483	1,718	4,651	170	1,843	2,309	5,512	911	1,864	1,722
Percentage reporting net profit	42%	80%	6%	55%	69%	4%	72%	51%	65%	2%	75%	46%	71%	2%	60%	43%
Expenses Exceed Revenues																
Number of respondents	50	16	78	35	26	82	20	42	30	86	12	46	29	97	31	55
Average deficit	977	1,376	1,354	1,337	1,702	1,371	1,715	2,111	1,607	1,765	1,794	2,762	2,055	2,321	2,155	2,828
Percentage reporting deficit	56%	19%	92%	40%	31%	96%	24%	49%	34%	97%	14%	52%	29%	98%	31%	56%
Revenues Equal Expenses																
Number of respondents	2	1	2	4	0	0	4	0	1	1	10	2	0	0	9	1
Percentage reporting break-even	2%	1%	2%	5%	0%	0%	4%	0%	1%	1%	11%	2%	0%	0%	9%	1%

NOTES:

Average profits - Those schools reporting a profit have been averaged.

Average deficit - Those schools reporting a deficit have been averaged

Total – The Total columns represent the net for a school (men and women, combined.) For example, if a school has $1,000 profit from women's programs and a $2,000 deficit from men's, the total would appear as a deficit.

*1993, 1995 and 1997 totals are restated exclusive of institutional support. For example, in 1993, if institutions had not made contributions to the athletic programs, only 43 schools would have shown a profit.

TABLE 3.18
REPORTED NET PROFITS AND DEFICITS — FOOTBALL
DIVISION I-A
Fiscal Year 1997
(Dollar Amounts in Thousands)

	1985	1989	1993	1995	1997
Revenues Exceed Expenses					
Number of Respondents	60	47	57	60	70
Average Profit	2,196	2,771	3,883	3,908	4,972
Percentage Reporting Profits	69%	55%	67%	67%	71%
Expenses Exceed Revenues					
Number of Respondents	27	39	28	27	29
Average Deficit	449	638	1,020	969	1,065
Percentage Reporting Deficits	31%	45%	33%	30%	29%
Revenues Equal Expenses					
Number of Respondents	0	0	0	2	0
Percentage Reporting Break-even	0%	0%	0%	3%	0%

NOTES:
The averge profits shown reflect the average only for those institutions reporting profits.
The average deficit is for those institutions reporting deficits.

TABLE 3.19
REPORTED NET PROFITS AND DEFICITS — MEN'S BASKETBALL
DIVISION I-A
Fiscal Year 1997
(Dollar Amounts in Thousands)

	1985	1989	1993	1995	1997
Revenues Exceed Expenses					
Number of Respondents	51	55	57	62	73
Average Profit	743	1,167	1,637	1,939	2,201
Percentage Reporting Profits	58%	66%	67%	70%	74%
Expenses Exceed Revenues					
Number of Repsondents	37	28	27	26	26
Average Deficit	153	238	226	227	282
Percentage Reporting Deficits	42%	34%	32%	29%	26%
Revenues Equal Expenses					
Number of Respondents	0	0	1	1	0
Percentage Reporting Break-even	0%	0%	1%	1%	0%

NOTES:
The averge profits shown reflect the average only for those institutions reporting profits.
The average deficit is for those reporting deficits.

TABLE 3.20
REPORTED NET PROFITS AND DEFICITS — WOMEN'S BASKETBALL
DIVISION I-A
Fiscal Year 1997
(Dollar Amounts in Thousands)

	1985	1989	1993	1995	1997
Revenues Exceed Expenses					
Number of Respondents	N/A	N/A	1	5	2
Average Profit	N/A	N/A	57	67	274
Percentage Reporting Profits	N/A	N/A	2%	6%	2%
Expenses Exceed Revenues					
Number of Respondents	N/A	N/A	81	81	96
Averge Deficit	N/A	N/A	373	459	550
Percentage Reporting Deficit	N/A	N/A	95%	91%	97%
Revenues Equal Expenses					
Number of Respondents	N/A	N/A	3	3	1
Percentage Reporting Break-even	N/A	N/A	4%	3%	1%

NOTES:
The average profits shown reflect the averge only for those institutions reporting profits.
The average deficit is for those reporting deficits.

TABLE 3.21
TOTAL OPERATING PROFITS AND DEFICITS — PERCENTILES
DIVISION I-A
Fiscal Year 1997
(Dollar Amounts in Thousands)

For Those Institutions Reporting Profits			For Those Institutions Reporting Deficits		
Percentile	More than	Less than	Percentile	More than	Less than
11-20	0	3	11-20	24	313
21-30	3	61	21-30	313	345
31-40	61	275	31-40	345	544
41-50	275	950	41-50	544	1,048
51-60	950	1,420	51-60	1,048	1,520
61-70	1,420	1,820	61-70	1,520	1,903
71-80	1,820	2,850	71-80	1,903	4,168
81-90	2,850	4,225	81-90	4,168	6,763
91-100	4,225	11,800	91-100	6,763	8,710

TABLE 3.22
MEN'S PROGRAMS OPERATING PROFITS AND DEFICITS — PERCENTILES
DIVISION I-A
Fiscal Year 1997
(Dollar Amounts in Thousands)

	For Those Institutions Reporting Profits		For Those Institutions Reporting Deficits	
Percentile	More than	Less than	More than	Less than
0-10	5	410	320	405
11-20	410	1,535	405	730
21-30	1,535	3,110	730	1,210
31-40	3,110	3,950	1,210	1,725
41-50	3,950	5,335	1,725	2,055
51-60	5,335	5,960	2,055	2,290
61-70	5,960	7,100	2,290	2,635
71-80	7,100	8,020	2,635	2,920
81-90	8,020	11,290	2,920	4,400
91-100	11,290	16,500	4,400	4,420

TABLE 3.23
WOMEN'S PROGRAMS PROFITS AND DEFICITS — PERCENTILES
DIVISION I-A
Fiscal Year 1997
(Dollar Amounts in Thousands)
For Those Institutions Reporting Deficits

Percentile	More than	Less than
0-10	3	30
11-20	30	1,105
21-30	1,105	1,585
31-40	1,585	1,885
41-50	1,885	2,090
51-60	2,090	2,455
61-70	2,455	2,970
71-80	2,970	3,445
81-90	3,445	3,840
91-100	3,840	6,410

TABLE 3.24
FOOTBALL OPERATING PROFITS AND DEFICITS — PERCENTILES
DIVISION I-A
Fiscal Year 1997
(Dollar Amounts in Thousands)

Percentile	For Those Institutions Reporting Profits: More than	Less than	For Those Institutions Reporting Deficits: More than	Less than
0-10	16	270	8	125
11-20	270	780	125	340
21-30	780	1,555	340	565
31-40	1,555	2,960	565	875
41-50	2,960	4,035	875	1,140
51-60	4,035	4,685	1,140	1,220
61-70	4,685	6,050	1,220	1,425
71-80	6,050	7,705	1,425	1,530
81-90	7,705	11,895	1,530	2,265
91-100	11,895	19,015	2,265	2,965

TABLE 3.25
MEN'S BASKETBALL OPERATING PROFITS AND DEFICITS — PERCENTILES
DIVISION I-A
Fiscal Year 1997
(Dollar Amounts in Thousands)

Percentile	For Those Institutions Reporting Profits: More than	Less than	For Those Institutions Reporting Deficits: More than	Less than
0-10	1	150	4	55
11-20	150	545	55	110
21-30	545	910	110	165
31-40	910	1,175	165	170
41-50	1,175	1,445	170	235
51-60	1,445	2,030	235	325
61-70	2,030	3,060	325	335
71-80	3,060	3,795	335	405
81-90	3,795	4,800	405	465
91-100	4,800	9,260	465	770

TABLE 3.26
WOMEN'S BASKETBALL OPERATING PROFITS AND DEFICITS — PERCENTILES
DIVISION I-A
Fiscal Year 1997
(Dollar Amounts in Thousands)
For Those Institutions Reporting Deficits

Percentile	More than	Less than
0-10	2	210
11-20	210	350
21-30	350	430
31-40	430	495
41-50	495	560
51-60	560	625
61-70	625	665
71-80	665	760
81-90	760	875
91-100	875	1,015

TABLE 3.27
SOURCES OF TOTAL REVENUES — PUBLIC, PRIVATE, TOTAL DIVISION
DIVISION I-A
Fiscal Year 1997
(Dollar Amounts in Thousands)

	Public	% of Total	Private	% of Total	Total Division	% of Total
Ticket Sales:						
Public/faculty/staff	4,807	27	4,557	25	4,772	27
Students	245	1	118	1	227	1
Total Ticket Sales	**5,052**	**29**	**4,675**	**25**	**4,999**	**28**
Postseason Compensation:						
Bowl games	604	3	509	3	591	3
Tournaments	121	1	77	0	114	1
Television/radio	366	2	582	3	396	2
Other	93	1	54	0	87	0
Total Postseason	**1,184**	**7**	**1,222**	**7**	**1,188**	**7**
NCAA and conference distributions	1,572	9	1,727	9	1,594	9
Student activity fees	1,297	7	486	3	1,183	7
Guarantees and options	765	4	976	5	795	4
Cash contributions from alumni and others	2,812	16	2,950	16	2,832	16
Direct government support	388	2	0	0	333	2
Institutional support	1,100	6	2,226	12	1,259	7
Other:						
Concessions	361	2	123	1	327	2
Radio/television	1,122	6	1,315	7	1,150	6
Special events	64	0	30	0	59	0
Program sales/advertising	97	1	138	1	103	1
Signage/sponsorship	609	3	480	3	591	3
Sports camps	109	1	46	0	100	1
Miscellaneous	1,104	6	2,059	11	1,221	7
Total Other	**3,466**	**20**	**4,191**	**23**	**3,551**	**20**
Total	**17,636**	**100**	**18,453**	**100**	**17,734**	**100**

NOTES:
Total public institutions reporting = 85
Total private institutions reporting = 14

TABLE 3.28
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION I-A
Fiscal Year 1997
(Dollar Amounts in Thousands)

	Public	% of Total	Private	% of Total	Total Division	% of Total
Grants-in-Aid						
Men	1,603	9	3,210	18	1,830	10
Women	965	6	1,608	9	1,056	6
Administrative	93	1	125	1	98	1
Total	2,661	15	4,943	28	2,984	17
Guarantees and Options						
Men	781	4	830	5	788	4
Women	11	0	7	0	10	0
Administrative	1	0	0	0	1	0
Total	793	5	837	5	799	5
Salaries						
Men	1,679	10	1,574	9	1,664	9
Women	757	4	633	4	740	4
Administrative	2,270	13	1,570	9	2,171	12
Total	4,706	27	3,777	21	4,575	26
Team travel						
Men	786	4	960	5	811	5
Women	405	2	381	2	401	2
Administrative	82	0	44	0	76	0
Total	1,273	7	1,385	8	1,288	7
Scouting and recruiting						
Men	284	2	339	2	292	2
Women	105	1	101	1	105	1
Administrative	8	0	2	0	7	0
Total	397	2	442	2	404	2
Equipment/uniforms/supplies						
Men	392	2	616	3	424	2
Women	127	1	181	1	134	1
Administrative	342	2	385	2	348	2
Total	861	5	1,182	7	906	5
Fund-raising						
Men	61	0	3	0	53	0
Women	10	0	1	0	9	0
Administrative	160	1	96	1	151	1
Total	231	1	100	1	213	1
Insurance						
Men	30	0	24	0	29	0
Women	10	0	3	0	9	0
Administrative	85	0	83	0	85	0
Total	125	1	110	1	123	1
Contract services						
Men	323	2	349	2	327	2
Women	70	0	72	0	70	0
Administrative	263	2	186	1	252	1
Total	656	4	607	3	649	4

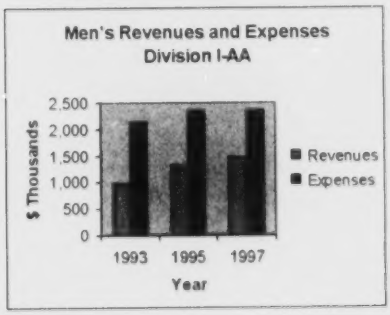
Other						
Men	1,857	11	2,011	11	1,879	11
Women	548	3	449	3	534	3
Administrative	2,055	12	1,205	7	1,935	11
Total	4,460	25	3,665	20	4,348	25
Total Operating Expenses						
Men	7,796	44	9,916	55	8,097	46
Women	3,008	17	3,436	19	3,068	17
Administrative	5,359	31	3,696	21	5,124	29
Total	16,163	92	17,048	95	16,289	93
Debt Service						
Men	156	1	68	0	143	1
Women	17	0	0	0	15	0
Administrative	463	3	26	0	401	2
Total	636	4	94	1		3
Capital Expenditures						
Men	168	1	276	2	183	1
Women	77	0	291	2	108	1
Administrative	488	3	195	1	447	3
Total	733	4	762	4	738	4
Total Expenditures						
Men	8,120	46	10,260	57	8,423	48
Women	3,102	18	3,727	21	3,191	18
Administrative	6,310	36	3,917	22	5,972	34
Total	17,532	100	17,904	100	17,586	100

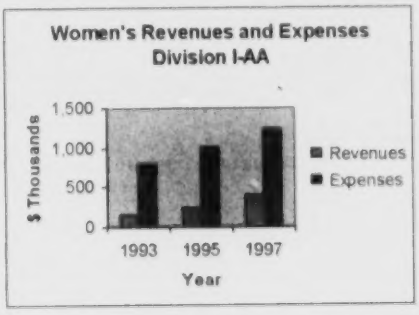
NOTES:
Total public institutions reporting = 85
Total private institutions reporting = 14

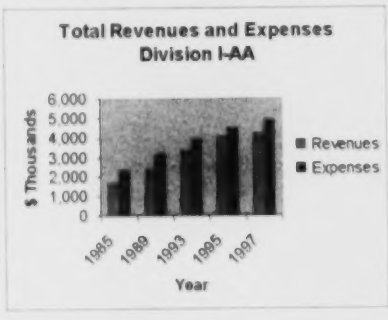
CHAPTER IV
DIVISION I-AA TABLES

TABLE 4.1
TOTAL REVENUES, EXPENSES AND OPERATING RESULTS
DIVISION I-AA
Fiscal Years 1985, 1989, 1993, 1995 and 1997
(Dollar Amounts in Thousands)

	1985	1989	1993	Percentage of 1993 Total	1995	Percentage of 1995 Total	1997	Percentage of 1997 Total
Total Revenues								
Men's	1,534	2,141	989	30%	1,330	33%	1,471	35%
Women's	133	284	156	5%	235	6%	392	9%
Non-gender	N/A	N/A	2,175	65%	2,447	61%	2,298	56%
Total Revenues								
Average	1,667	2,425	3,320	100%	4,012	100%	4,160	100%
Largest reported	3,776	7,715	11,181		17,483		19,755	
Total Expenses								
Men's	1,990	2,421	2,147	54%	2,357	53%	2,377	49%
Women's	367	785	797	20%	1,003	22%	1,239	25%
Non-gender	N/A	N/A	1,020	26%	1,121	25%	1,286	26%
Total Expenses								
Average	2,321	3,191	3,938	100%	4,481	100%	4,903	100%
Largest reported	5,299	8,600	8,527		15,342		20,647	
Average Profit (Deficit)								
Men's	(456)	(280)	(1,158)		(1,027)		(906)	
Women's	(234)	(501)	(641)		(768)		(847)	
Non-gender	N/A	N/A	1,155		1,326		1,012	
Total Profit (Deficit)	(654)	(766)	(618)		(469)		(743)	
Restated Without Institutional Support								
Average deficit	N/A	N/A	(1,416)		(1,674)		(1,962)	







NOTES:

For the 1993, 1995 and 1997 reporting years, only revenues and expenses specifically related to men's and women's programs are shown as such.

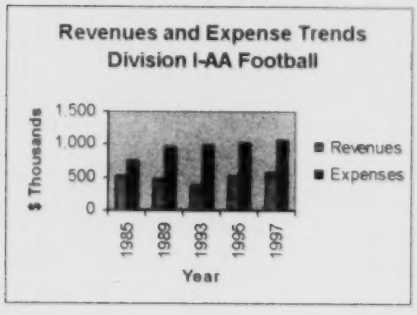
Non-gender-specific items are reported as Non-gender. In 1985 and 1989 reports, however, the non-gender-specific items were allocated between men's and men's and women's programs. Thus, comparisons may be misleading.

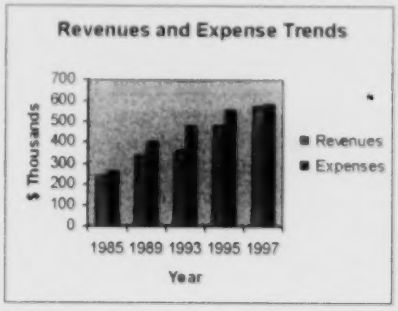
The largest total revenue reported by a division member is reported, as is the largest total expense. All other amounts are division averages.

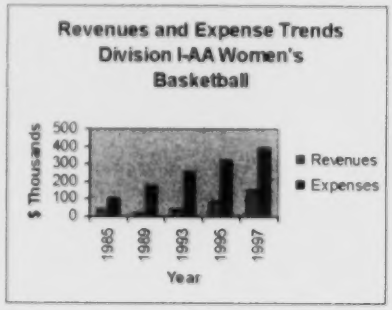
The average deficits for 1993, 1995, and 1997 have been restated to reflect the deficit that results from the removal of institutional support from total revenues.

TABLE 4.2
REVENUES AND EXPENSES BY SPORT
DIVISION I-AA
Fiscal Years 1989, 1993, 1995 and 1997
(Dollar Amounts in Thousands)

	Football	Basketball	Other Sports	Unrelated	Total
Men's Programs Revenues					
1989 -- Average	472	336	92	1,241	2,141
Percent of Total	22%	16%	4%	58%	100%
1993 -- Average	366	363	93	167	989
Percent of Total	37%	37%	9%	17%	100%
1995 -- Average	523	476	159	172	1,330
Percent of Total	39%	36%	12%	13%	100%
1997 -- Average	578	570	236	86	1,471
Percent of Total	39%	39%	16%	6%	100%
Men's Programs Expenses					
1989 -- Average	967	401	452	624	2,421
Percent of Total	40%	17%	19%	26%	100%
1993 -- Average	990	476	569	113	2,147
Percent of Total	46%	22%	27%	5%	100%
1995 -- Average	1,024	557	696	80	2,357
Percent of Total	43%	24%	30%	3%	100%
1997 -- Average	1,062	584	704	27	2,377
Percent of Total	44%	25%	30%	1%	100%
Women's Programs Revenues					
1989 -- Average		21	44	219	284
Percent of Total		7%	15%	77%	100%
1993 -- Average		39	47	70	156
Percent of Total		25%	30%	45%	100%
1995 -- Average		85	97	53	235
Percent of Total		36%	41%	23%	100%
1997 -- Average		151	220	22	392
Percent of Total		38%	56%	6%	100%
Women's Programs Expenses					
1989 -- Average		177	372	236	785
Percent of Total		23%	47%	30%	100%
1993 -- Average		255	480	62	797
Percent of Total		32%	60%	8%	100%
1995 -- Average		321	648	34	1,003
Percent of Total		32%	65%	3%	100%
1997 -- Average		389	842	9	1,239
Percent of Total		31%	68%	1%	100%







NOTE:
Revenue and expense items not specifically related to a particular sport are reported as Unrelated.

TABLE 4.3
TRENDS IN PROGRAM REVENUES
DIVISION I-AA
Fiscal Years 1985, 1989, 1993, 1995 and 1997
(Dollar Amounts in Thousands)

	1985	1989	1993	1995	1997
Football					
Largest Reported	1,412	1,494	1,780	2,206	2,976
Average	506	472	366	523	578
Percentage of Men's Total	33%	22%	37%	39%	39%
Men's Basketball					
Largest Reported	1,088	2,262	2,421	3,482	5,489
Average	239	336	363	476	570
Percentage of Men's Total	16%	16%	37%	36%	39%
Women's Basketball					
Largest Reported	488	152	571	912	2,214
Average	43	21	39	85	151
Percentage of Women's Total	30%	7%	25%	36%	38%

TABLE 4.4
TOTAL REVENUES — PERCENTILES
DIVISION I-AA
Fiscal Year 1997
(Dollar Amounts in Thousands)

Percentile	More than	Less than
0-10	1,800	5,400
0-10	200	600
11-20	600	1,300
21-30	1,300	2,500
31-40	2,500	3,000
41-50	3,000	3,700
51-60	3,700	4,400
61-70	4,400	5,000
71-80	5,000	5,700
81-90	5,700	7,700
91-100	7,700	19,800

TABLE 4.5
MEN'S TOTAL REVENUES — PERCENTILES
DIVISION I-AA
Fiscal Year 1997
(Dollar Amounts in Thousands)

Percentile	More than	Less than
0-10	10	30
0-10	150	225
11-20	225	325
21-30	325	525
31-40	525	650
41-50	650	900
51-60	900	1,250
61-70	1,250	1,800
71-80	1,800	2,425
81-90	2,425	3,475
91-100	3,475	8,200

TABLE 4.6
WOMEN'S TOTAL REVENUES —
PERCENTILES
DIVISION I-AA
Fiscal Year 1997
(Dollar Amounts in Thousands)

Percentile	More than	Less than
0-10	0	10
11-20	10	25
21-30	25	35
31-40	35	60
41-50	60	110
51-60	110	160
61-70	160	320
71-80	320	525
81-90	525	1,335
91-100	1,335	3,290

TABLE 4.7
FOOTBALL REVENUES —
PERCENTILES
DIVISION I-AA
Fiscal Year 1997
(Dollar Amounts in Thousands)

Percentile	More than	Less than
0-10	7	50
11-20	50	80
21-30	80	185
31-40	185	230
41-50	230	320
51-60	320	430
61-70	430	750
71-80	750	1,005
81-90	1,005	1,475
91-100	1,475	2,980

TABLE 4.8
MEN'S BASKETBALL REVENUES —
PERCENTILES
DIVISION I-AA
Fiscal Year 1997
(Dollar Amounts in Thousands)

Percentile	More than	Less than
0-10	50	95
11-20	95	125
21-30	125	155
31-40	155	210
41-50	210	275
51-60	275	350
61-70	350	470
71-80	470	645
81-90	645	1,170
91-100	1,170	5,490

TABLE 4.9
WOMEN'S BASKETBALL REVENUES —
PERCENTILES
DIVISION I-AA
Fiscal Year 1997
(Dollar Amounts in Thousands)

Percentile	More than	Less than
0-10	0	1
11-20	1	7
21-30	7	15
31-40	15	21
41-50	21	34
51-60	34	56
61-70	56	106
71-80	106	184
81-90	184	443
91-100	443	2,214

TABLE 4.10
TRENDS IN PROGRAM EXPENSES
DIVISION I-AA
Fiscal Years 1985, 1989, 1993, 1995 and 1997
(Dollar Amounts in Thousands)

	1985	1989	1993	1995	1997
Football					
Largest Reported	1,579	1,998	2,205	2,586	2,607
Average	751	967	990	1,024	1,062
Percentage of Men's Total	38%	39%	25%	43%	45%
Men's Basketball					
Largest Reported	444	1,000	1,222	2,129	2,793
Average	263	401	476	557	584
Percentage of Men's Total	13%	17%	22%	24%	25%
Women's Basketball					
Largest Reported	271	357	509	911	1,386
Average	105	177	255	321	389
Percentage of Women's Total	28%	22%	32%	32%	31%

TABLE 4.11
TOTAL EXPENSES — PERCENTILES
DIVISION I-AA
Fiscal Year 1997
(Dollar Amounts in Thousands)

Percentile	More than	Less than
0-10	1,400	2,400
11-20	2,400	2,800
21-30	2,800	3,400
31-40	3,400	3,700
41-50	3,700	3,900
51-60	3,900	4,700
61-70	4,700	5,100
71-80	5,100	5,900
81-90	5,900	7,700
91-100	7,700	20,600

TABLE 4.12
MEN'S TOTAL EXPENSES — PERCENTILES
DIVISION I-AA
Fiscal Year 1997
(Dollar Amounts in Thousands)

Percentile	More than	Less than
0-10	750	1,250
11-20	1,250	1,450
21-30	1,450	1,700
31-40	1,700	1,900
41-50	1,900	2,100
51-60	2,100	2,300
61-70	2,300	2,450
71-80	2,450	3,100
81-90	3,100	3,700
91-100	3,700	7,250

TABLE 4.13
WOMEN'S TOTAL EXPENSES — PERCENTILES
DIVISION I-AA
Fiscal Year 1997
(Dollar Amounts in Thousands)

Percentile	More than	Less than
0-10	0	600
11-20	600	750
21-30	750	850
31-40	850	925
41-50	925	1,025
51-60	1,025	1,150
61-70	1,150	1,425
71-80	1,425	1,625
81-90	1,625	2,150
91-100	2,150	3,700

TABLE 4.14
FOOTBALL TOTAL EXPENSES — PERCENTILES
DIVISION I-AA
Fiscal Year 1997
(Dollar Amounts in Thousands)

Percentile	More than	Less than
0-10	103	245
11-20	245	355
21-30	355	655
31-40	655	880
41-50	880	1,030
51-60	1,030	1,220
61-70	1,220	1,380
71-80	1,380	1,505
81-90	1,505	1,870
91-100	1,870	2,610

TABLE 4.15
MEN'S BASKETBALL TOTAL EXPENSES — PERCENTILES
DIVISION I-AA
Fiscal Year 1997
(Dollar Amounts in Thousands)

Percentile	More than	Less than
0-10	130	285
11-20	285	350
21-30	350	390
31-40	390	425
41-50	425	485
51-60	485	550
61-70	550	635
71-80	635	665
81-90	665	930
91-100	930	2,800

TABLE 4.16
WOMEN'S BASKETBALL TOTAL EXPENSES — PERCENTILES
DIVISION I-AA
Fiscal Year 1997
(Dollar Amounts in Thousands)

Percentile	More than	Less than
0-10	0	200
11-20	200	260
21-30	260	290
31-40	290	335
41-50	335	355
51-60	355	395
61-70	395	430
71-80	430	520
81-90	520	615
91-100	615	1,390

TABLE 4.17
REPORTED NET PROFITS AND DEFICITS
DIVISION I-AA
Fiscal Years 1985, 1989, 1993, 1995 and 1997
(Dollar Amounts in Thousands)

	1985	-------1989-------			-------1993-------			1993 — Excluding* Institutional	-------1995-------			1995 — Excluding* Institutional	-------1997-------			1997 — Excluding* Institutional
	Total	Men	Women	Total	Men	Women	Total	Support	Men	Women	Total	Support	Men	Women	Total	Support
Revenues Exceed Expenses																
Number of respondents	5	29	9	18	6	4	30	11	10	3	31	9	13	7	28	8
Average profits	139	581	105	199	388	154	539	726	512	71	322	441	868	174	889	536
Percentage reporting net profit	10%	54%	17%	33%	8%	5%	41%	15%	14%	4%	43%	13%	14%	8%	30%	9%
Expenses Exceed Revenues																
Number of respondents	45	24	43	28	68	68	31	59	57	64	28	61	77	82	58	85
Average deficit	831	1,331	653	1,636	1,294	707	1,963	1,912	1,387	867	1,563	2,041	1,253	986	1,632	(2,220)
Percentage reporting deficit	87%	44%	81%	52%	92%	92%	42%	81%	79%	89%	39%	85%	82%	87%	61%	90%
Revenues Equal Expenses																
Number of respondents	2	1	1	8	0	2	13	4	5	5	13	2	4	5	8	1
Percentage reporting break-even	3%	2%	2%	15%	0%	3%	17%	5%	7%	7%	18%	2%	4%	5%	9%	1%

NOTES:

Average profits - Those schools reporting a profit have been averaged.

Average deficit - Those schools reporting a deficit have been averaged

Total - The Total columns represent the net for a school (men and women, combined.) For example, if a school has $1,000 profit from women's programs and a $2,000 deficit from men's programs, the total would appear as a deficit.

*1993, 1995 and 1997 Totals are shown exclusive of institutional support. For example, in 1993, if institutions had not made contributions to the athletic programs, only 43 schools would have shown a profit.

TABLE 4.18
REPORTED NET PROFITS AND DEFICITS — FOOTBALL
DIVISION I-AA
Fiscal Years 1985, 1989, 1993, 1995 and 1997
(Dollar Amounts in Thousands)

	1985	1989	1993	1995	1997
Revenues Exceed Expenses					
Number of Respondents	12	3	4	7	15
Average Profit	255	166	75	351	295
Percentage Reporting Profits	24%	6%	5%	10%	16%
Expenses Exceed Revenues					
Number of Respondents	38	51	70	61	76
Average Deficit	416	535	664	632	657
Percentage Reporting Deficits	76%	94%	95%	84%	81%
Revenues Equal Expenses					
Number of Respondents	0	0	0	4	3
Percentage Reporting Break-even	0%	0%	0%	6%	3%

NOTE:
The averge profits shown reflect the average only for those institutions reporting profits.
The average deficit is for those reporting deficits.

TABLE 4.19
REPORTED NET PROFITS AND DEFICITS — MEN'S BASKETBALL
DIVISION I-AA
Fiscal Years 1985, 1989, 1993, 1995 and 1997
(Dollar Amounts in Thousands)

	1985	1989	1993	1995	1997
Revenues Exceed Expenses					
Number of Respondents	16	14	14	14	25
Average Profit	212	321	450	560	594
Percentage Reporting Profits	32%	26%	19%	19%	27%
Expenses Exceed Revenues					
Number of Respondents	34	40	60	54	65
Average Deficit	137	199	244	253	249
Percentage Reporting Deficits	68%	74%	81%	75%	69%
Revenues Equal Expenses					
Number of Respondents	0	0	0	4	4
Percentage Reporting Break-even	0%	0%	0%	6%	4%

NOTES:
The average profits shown reflect the average only for those institutions reporting profits.
The average deficit is for those reporting deficits.

TABLE 4.20
REPORTED NET PROFITS AND DEFICITS — WOMEN'S BASKETBALL
DIVISION I-AA
Fiscal Years 1985, 1989, 1993, 1995 and 1997
(Dollar Amounts in Thousands)

	1985	1989	1993	1995	1997
Revenues Exceed Expenses					
Number of Respondents	N/A	N/A	2	2	10
Average Profit	N/A	N/A	91	153	193
Percentage Reporting Profits	N/A	N/A	3%	2%	11%
Expenses Exceed Revenues					
Number of Respondents	N/A	N/A	69	63	79
Averge Deficit	N/A	N/A	234	274	308
Percentage Reporting Deficit	N/A	N/A	93%	88%	84%
Revenues Equal Expenses					
Number of Respondents	N/A	N/A	3	7	5
Percentage Reporting Break-even	N/A	N/A	4%	10%	5%

NOTES:
The average profits shown reflect the averge only for those institutions reporting profits.
The average deficit is for those reporting deficits.

TABLE 4.21
TOTAL OPERATING PROFITS AND DEFICITS — PERCENTILES
DIVISION I-AA
Fiscal Year 1997
(Dollar Amounts in Thousands)

	For Those Institutions Reporting Profits		For Those Institutions Reporting Deficits		
Percentile	More than	Less than	Percentile	More than	Less than
0-10	0	0	0-10	1	5
11-20	0	0	11-20	5	45
21-30	0	5	21-30	45	105
31-40	5	40	31-40	105	235
41-50	40	120	41-50	235	665
51-60	120	450	51-60	665	1,665
61-70	450	560	61-70	1,665	2,285
71-80	560	920	71-80	2,285	2,955
81-90	920	2,360	81-90	2,955	4,580
91-100	2,360	6,030	91-100	4,580	8,930

TABLE 4.22
MEN'S PROGRAMS OPERATING PROFITS AND DEFICITS — PERCENTILES
DIVISION I-AA
Fiscal Year 1997
(Dollar Amounts in Thousands)

	For Those Institutions Reporting Profits		For Those Institutions Reporting Deficits		
Percentile	More than	Less than	Percentile	More than	Less than
0-10	0	0	0-10	775	225
11-20	0	0	11-20	225	680
21-30	0	115	21-30	680	895
31-40	115	350	31-40	895	1,030
41-50	350	500	41-50	1,030	1,165
51-60	500	585	51-60	1,165	1,325
61-70	585	945	61-70	1,325	1,475
71-80	945	1,105	71-80	1,475	1,690
81-90	1,105	1,775	81-90	1,690	2,115
91-100	1,775	2,095	91-100	2,115	4,325

TABLE 4.23
WOMEN'S PROGRAMS PROFITS AND DEFICITS — PERCENTILES
DIVISION I-AA
Fiscal Year 1997
(Dollar Amounts in Thousands)

	For Those Institutions Reporting Profits		For Those Institutions Reporting Deficits		
Percentile	More than	Less than	Percentile	More than	Less than
0-10	0	0	0-10	20	404
11-20	0	0	11-20	404	555
21-30	0	0	21-30	555	650
31-40	0	0	31-40	650	735
41-50	0	3	41-50	735	820
51-60	3	18	51-60	820	1,000
61-70	18	84	61-70	1,000	1,145
71-80	84	101	71-80	1,145	1,445
81-90	101	336	81-90	1,445	1,725
91-100	336	628	91-100	1,725	2,850

TABLE 4.24
FOOTBALL OPERATING PROFITS AND DEFICITS — PERCENTILES
DIVISION I-AA
Fiscal Year 1997
(Dollar Amounts in Thousands)
For Those Institutions Reporting Deficits

For Those Institutions Reporting Profits			For Those Institutions Reporting Deficits		
Percentile	More than	Less than	Percentile	More than	Less than
0-10	0	0	0-10	14	150
11-20	0	0	11-20	150	255
21-30	0	19	21-30	255	330
31-40	19	30	31-40	330	460
41-50	30	85	41-50	460	560
51-60	85	170	51-60	560	645
61-70	170	250	61-70	645	780
71-80	250	320	71-80	780	955
81-90	320	1,000	81-90	955	1,150
91-100	1,000	1,200	91-100	1,150	2,290

TABLE 4.25
MEN'S BASKETBALL OPERATING PROFITS AND DEFICITS — PERCENTILES
DIVISION I-AA
Fiscal Year 1997
(Dollar Amounts in Thousands)

For Those Institutions Reporting Profits			For Those Institutions Reporting Deficits		
Percentile	More than	Less than	Percentile	More than	Less than
0-10	0	0	0-10	5	75
11-20	0	6	11-20	75	125
21-30	6	60	21-30	125	160
31-40	60	85	31-40	160	205
41-50	85	130	41-50	205	235
51-60	130	170	51-60	235	255
61-70	170	460	61-70	255	290
71-80	460	755	71-80	290	365
81-90	755	1,630	81-90	365	465
91-100	1,630	2,695	91-100	465	670

TABLE 4.26
WOMEN'S BASKETBALL OPERATING PROFITS AND DEFICITS — PERCENTILES
DIVISION I-AA
Fiscal Year 1997
(Dollar Amounts in Thousands)
For Those Institutions Reporting Deficits

For Those Institutions Reporting Profits		
Percentile	More than	Less than
0-10	0	0
11-20	0	0
21-30	0	0
31-40	0	2
41-50	2	3
51-60	3	25
61-70	25	170
71-80	170	240
81-90	240	360
91-100	360	830

For Those Institutions Reporting Deficits		
Percentile	More than	Less than
0-10	32	130
11-20	130	180
21-30	180	215
31-40	215	255
41-50	255	290
51-60	290	325
61-70	325	340
71-80	340	390
81-90	390	555
91-100	555	830

TABLE 4.27
SOURCES OF TOTAL REVENUES -- PUBLIC, PRIVATE, TOTAL DIVISION
DIVISION I-AA
Fiscal Year 1997
(Dollar Amounts in Thousands)

	Public	% of Total	Private	% of Total	Total Division	% of Total
Ticket Sales:						
Public/faculty/staff	578	12	314	4	491	12
Students	10	0	22	0	14	0
Total Ticket Sales	**588**	**12**	**336**	**4**	**505**	**12**
Postseason Compensation:						
Bowl games	0	0	2	0	1	0
Tournaments	18	0	4,834	58	14	0
Television and radio	3	0	717	9	2	0
Other	17	0	18	0	17	0
Total Postseason	**38**	**1**	**5,571**	**67**	**34**	**1**
NCAA and conference distributions	185	4	194	2	188	5
Student activity fees	1,351	28	236	3	983	24
Guarantees and options	150	3	108	1	136	3
Cash contributions from alumni and others	433	9	328	4	398	10
Direct government support	385	8	0	0	258	6
Institutional support	1,276	26	1,105	13	1,219	29
Other:						
Concessions	39	1	25	0	34	1
Radio/television	39	1	14	0	31	1
Special events	23	0	26	0	24	1
Program sales/advertising	24	0	45	1	31	1
Signage/sponsorship	112	2	171	2	131	3
Sports camps	43	1	21	0	36	1
Miscellaneous	169	3	120	1	153	4
Total Other	**449**	**9**	**422**	**5**	**440**	**11**
Total	**4,855**	**100**	**8,300**	**100**	**4,161**	**100**

NOTES:
Total public institutions reporting = 63
Total private institutions reporting = 31

TABLE 4.28
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION I-AA
Fiscal Year 1997
(Dollar Amounts in Thousands)

	Public	% of Total	Private	% of Total	Total Division	% of Total
Grants-in-Aid						
Men	834	17	1,171	22	945	19
Women	472	10	817	16	586	12
Administrative	28	1	21	0	26	1
Total	1,334	28	2,009	38	1,557	31
Guarantees and Options						
Men	63	1	38	1	55	1
Women	4	0	3	0	4	0
Administrative	2	0	11	0	5	0
Total	69	1	52	1	64	1
Salaries						
Men	603	13	552	10	586	12
Women	303	6	265	5	291	6
Administrative	635	13	560	11	611	12
Total	1,541	32	1,377	26	1,488	30
Team travel						
Men	249	5	286	5	261	5
Women	159	3	164	3	161	3
Administrative	11	0	15	0	13	0
Total	419	9	465	9	435	9
Scouting and recruiting						
Men	79	2	82	2	80	2
Women	34	1	38	1	35	1
Administrative	4	0	2	0	4	0
Total	117	2	122	2	119	2
Equipment/uniforms/supplies						
Men	123	3	100	2	115	2
Women	55	1	51	1	54	1
Administrative	79	2	49	1	69	1
Total	257	5	200	4	238	5
Fund-raising						
Men	15	0	1	0	10	0
Women	5	0	0	0	3	0
Administrative	39	1	24	0	34	1
Total	59	1	25	0	47	1
Insurance						
Men	6	0	14	0	9	0
Women	2	0	10	0	5	0
Administrative	38	1	26	0	34	1
Total	46	1	50	1	48	1
Contract services						
Men	52	1	65	1	57	1
Women	24	1	24	0	24	0
Administrative	63	1	24	0	50	1
Total	139	3	113	2	131	3

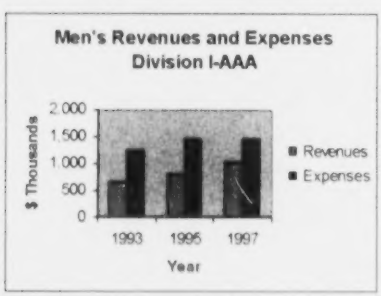
	Public	% of Total	Private	% of Total	Total Division	% of Total
Other						
Men	254	5	188	4	232	5
Women	75	2	71	1	74	1
Administrative	439	9	339	6	406	8
Total	768	16	598	11	712	14
Total Operating Expenses						
Men	2,278	48	2,497	47	2,350	47
Women	1,133	24	1,443	27	1,237	25
Administrative	1,338	28	1,071	20	1,252	25
Total	4,749	99	5,011	95	4,839	98
Debt Service						
Men	14	0	0	0	9	0
Women	0	0	0	0	0	0
Administrative	16	0	4	0	12	0
Total	30	1	4	0	21	0
Capital Expenditures						
Men	4	0	190	4	65	1
Women	2	0	7	0	3	0
Administrative	8	0	47	1	20	0
Total	14	0	244	5	88	2
Total Expenditures						
Men	2,296	48	2,687	51	2,424	49
Women	1,135	24	1,450	28	1,240	25
Administrative	1,362	28	1,122	21	1,284	26
Total	4,793	100	5,259	100	4,948	100

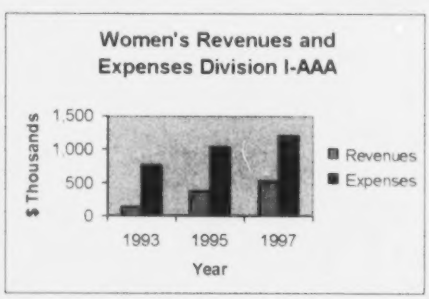
NOTES:
Total public institutions reporting = 63
Total private institutions reporting = 31

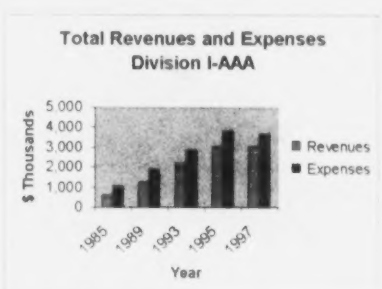
CHAPTER V
DIVISION I-AAA TABLES

TABLE 5.1
TOTAL REVENUES, EXPENSES AND NET OPERATING RESULTS
DIVISION I-AAA
Fiscal Years 1985, 1989, 1993, 1995 and 1997
(Dollar Amounts in Thousands)

	1985	1989	1993	Percentage of 1993 Total	1995	Percentage of 1995 Total	1997	Percentage of 1997 Total
Total Revenues								
Men's	598	988	676	31%	811	27%	1,045	35%
Women's	18	255	133	6%	375	12%	539	16%
Non-gender	N/A	N/A	1,367	63%	1,856	61%	1,452	49%
Total Revenues								
Average	609	1,243	2,176	100%	3,042	100%	3,036	100%
Largest reported	2,379	3,608	6,640		7,702		10,371	
Total Expenses								
Men's	878	1,296	1,249	44%	1,451	38%	1,462	40%
Women's	206	618	763	27%	1,038	27%	1,206	33%
Non-gender	N/A	N/A	822	29%	1,341	35%	977	27%
Total Expenses								
Average	1,072	1,914	2,834	100%	3,830	100%	3,645	100%
Largest reported	2,356	5,420	6,640		20,074		9,330	
Average Profit (Deficit)								
Men's	(280)	(308)	(573)		(640)		(417)	
Women's	(188)	(363)	(630)		(663)		(667)	
Non-gender	N/A	N/A	545		515		475	
Total Profit (Deficit)	(463)	(671)	(658)		(788)		(609)	
Restated Without Institutional Support								
Average deficit	N/A	N/A	(1,134)		(1,464)		(1,874)	







NOTES:

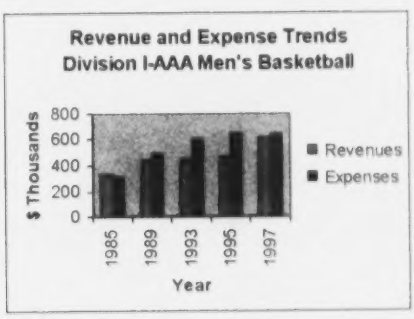
For the 1993, 1995 and 1997 reporting years, only revenues and expenses specifically related to men's and women's programs are shown as such. Non gender-specific items are reported as Non-gender. In 1985 and 1989 reports, however, the non-gender-specific items were allocated between men's and women's programs. Thus, comparisons may be misleading.

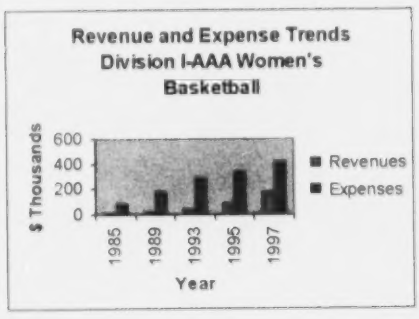
The largest total revenue reported by a division member is reported, as is the largest total expense. All other amounts are division are division averages.

The average deficits for 1993, 1995, and 1997 have been restated to reflect the deficit which results from the removal of institutional support from total revenues.

TABLE 5.2
REVENUES AND EXPENSES BY SPORT
DIVISION I-AAA
Fiscal Years 1985, 1989, 1993, 1995 and 1997
(Dollar Amounts in Thousands)

	Football	Basketball	Other Sports	Unrelated	Total
Men's Programs Revenues					
1989 — Average	68	444	101	375	988
Percent of Total	7%	45%	10%	38%	100%
1993 — Average	18	454	126	78	676
Percent of Total	3%	67%	19%	12%	100%
1995 — Average	0	465	225	121	811
Percent of Total	0%	57%	28%	15%	100%
1997 — Average	0	614	383	48	1,045
Percent of Total	0%	58%	37%	5%	100%
Men's Programs Expenses					
1989 — Average	238	487	377	194	1,296
Percent of Total	18%	38%	29%	15%	100%
1993 — Average	33	604	553	59	1,249
Percent of Total	3%	48%	44%	5%	100%
1995 — Average	1	645	692	113	1,451
Percent of Total	0%	44%	48%	8%	100%
1997 — Average	0	641	809	13	1,462
Percent of Total	0%	44%	55%	1%	100%
Women's Programs Revenues					
1989 — Average		20	55	180	255
Percent of Total		8%	22%	71%	100%
1993 — Average		37	63	33	133
Percent of Total		28%	47%	25%	100%
1995 — Average		90	182	103	375
Percent of Total		24%	49%	27%	100%
1997 — Average		175	314	50	539
Percent of Total		33%	58%	9%	100%
Women's Programs Expenses					
1989 — Average		182	244	192	618
Percent of Total		29%	39%	31%	100%
1993 — Average		291	423	49	763
Percent of Total		38%	55%	6%	100%
1995 — Average		338	600	100	1,038
Percent of Total		32%	58%	10%	100%
1997 — Average		417	776	12	1,206
Percent of Total		35%	64%	1%	100%





NOTE:
Revenue and expense items not specifically related to a particular sport are reported as Unrelated.

TABLE 5.3
TRENDS IN PROGRAM REVENUES
DIVISION I-AAA
Fiscal Years 1985, 1989, 1993, 1995 and 1997
(Dollar Amounts in Thousands)

	1985	1989	1993	1995	1997
Football					
Largest Reported	N/A	N/A	781	0	0
Average	N/A	68	19	0	0
Percentage of Men's Total	N/A	1%	1%	0%	0%
Men's Basketball					
Largest Reported	2,072	3,255	3,264	2,458	4,484
Average	329	444	454	465	614
Percentage of Men's Total	51%	45%	67%	57%	59%
Women's Basketball					
Largest Reported	43	158	385	546	1,210
Average	7	20	37	90	175
Percentage of Women's Total	35%	7%	28%	24%	32%

TABLE 5.4
TOTAL REVENUES — PERCENTILES
DIVISION I-AAA
Fiscal Year 1997
(Dollar Amounts in Thousands)

Percentile	More than	Less than
1-10	100	325
11-20	325	1,100
21-30	1,100	1,750
31-40	1,750	2,300
41-50	2,300	2,775
51-60	2,775	3,250
61-70	3,250	3,800
71-80	3,800	4,400
81-90	4,400	5,900
91-100	5,900	10,375

TABLE 5.5
MEN'S TOTAL REVENUES — PERCENTILES
DIVISION I-AAA
Fiscal Year 1997
(Dollar Amounts in Thousands)

Percentile	More than	Less than
1-10	10	125
11-20	125	200
21-30	200	275
31-40	275	400
41-50	400	750
51-60	750	1,075
61-70	1,075	1,325
71-80	1,325	1,700
81-90	1,700	2,150
91-100	2,150	4,975

TABLE 5.6
WOMEN'S TOTAL REVENUES —
PERCENTILES
DIVISION I-AAA
Fiscal Year 1997
(Dollar Amounts in Thousands)

Percentile	More than	Less than
1-10	0	10
11-20	10	20
21-30	20	30
31-40	30	90
41-50	90	165
51-60	165	405
61-70	405	800
71-80	800	1,050
81-90	1,050	1,560
91-100	1,560	3,335

TABLE 5.8
MEN'S BASKETBALL REVENUES —
PERCENTILES
DIVISION I-AAA
Fiscal Year 1997
(Dollar Amounts in Thousands)

Percentile	More than	Less than
1-10	14	85
11-20	85	135
21-30	135	200
31-40	200	300
41-50	300	410
51-60	410	490
61-70	490	710
71-80	710	775
81-90	775	1,310
91-100	1,310	4,485

TABLE 5.9
WOMEN'S BASKETBALL REVENUES —
PERCENTILES
DIVISION I-AAA
Fiscal Year 1997
(Dollar Amounts in Thousands)

Percentile	More than	Less than
1-10	0	1
11-20	1	7
21-30	7	11
31-40	11	25
41-50	25	47
51-60	47	116
61-70	116	240
71-80	240	370
81-90	370	485
91-100	485	1,210

TABLE 5.10
TRENDS IN PROGRAM EXPENSES
DIVISION I-AAA
Fiscal Years 1985, 1989, 1993, 1995 and 1997
(Dollar Amounts in Thousands)

	1985	1989	1993	1995	1997
Football					
Largest Reported	N/A	N/A	1,146	33	0
Average	N/A	N/A	33	1	0
Percentage of Men's Total	N/A	N/A	1%	0%	0%
Men's Basketball					
Largest Reported	744	1,480	1,702	1,631	2,411
Average	314	487	604	645	641
Percentage of Men's Total	36%	38%	48%	44%	44%
Women's Basketball					
Largest Reported	276	490	723	559	1,083
Average	88	182	291	338	417
Percentage of Women's Total	38%	28%	38%	33%	35%

TABLE 5.11
TOTAL EXPENSES — PRECENTILES
DIVISION I-AAA
Fiscal Year 1997
(Dollar Amounts in Thousands)

Percentile	More than	Less than
1-10	1,450	1,950
11-20	1,950	2,450
21-30	2,450	2,700
31-40	2,700	3,050
41-50	3,050	3,400
51-60	3,400	3,700
61-70	3,700	4,050
71-80	4,050	4,600
81-90	4,600	5,250
91-100	5,250	9,350

TABLE 5.12
MEN'S TOTAL EXPENSES — PERCENTILES
DIVISION I-AAA
Fiscal Year 1997
(Dollar Amounts in Thousands)

Percentile	More than	Less than
1-10	630	825
11-20	825	1,025
21-30	1,025	1,175
31-40	1,175	1,250
41-50	1,250	1,325
51-60	1,325	1,475
61-70	1,475	1,625
71-80	1,625	1,800
81-90	1,800	2,050
91-100	2,050	3,525

TABLE 5.13
WOMEN'S TOTAL EXPENSES — PERCENTILES
DIVISION I-AAA
Fiscal Year 1997
(Dollar Amounts in Thousands)

Percentile	More than	Less than
1-10	500	625
11-20	625	850
21-30	850	925
31-40	925	1,075
41-50	1,075	1,125
51-60	1,125	1,250
61-70	1,250	1,350
71-80	1,350	1,575
81-90	1,575	1,700
91-100	1,700	3,200

TABLE 5.15
MEN'S BASKETBALL TOTAL EXPENSES — PERCENTILES
DIVISION I-AAA
Fiscal Year 1997
(Dollar Amounts in Thousands)

Percentile	More than	Less than
1-10	240	365
11-20	365	420
21-30	420	475
31-40	475	505
41-50	505	560
51-60	560	615
61-70	615	670
71-80	670	780
81-90	780	955
91-100	955	2 415

TABLE 5.16
WOMEN'S BASKETBALL TOTAL EXPENSES — PERCENTILES
DIVISION I-AAA
Fiscal Year 1997
(Dollar Amounts in Thousands)

Percentile	More than	Less than
1-10	0	230
11-20	230	300
21-30	300	345
31-40	345	375
41-50	375	420
51-60	420	440
61-70	440	495
71-80	495	525
81-90	525	600
91-100	600	1,085

TABLE 5.17
REPORTED NET PROFITS AND DEFICITS
DIVISION I-AAA
Fiscal Years 1985, 1989, 1993, 1995 and 1997
(Dollar Amounts in Thousands)

	1985	1989			1993			1993 — Excluding* Institutional	1995			1995 — Excluding* Institutional	1997			1997 — Excluding* Institutional
	Total	Men	Women	Total	Men	Women	Total	Support	Men	Women	Total	Support	Men	Women	Total	Support
Revenues Exceed Expenses																
Number of respondents	5	22	7	15	7	3	16	8	6	4	22	8	20	12	27	7
Average profits	122	360	81	166	517	26	129	142	203	153	266	449	423	126	492	266
Percentage reporting net profit	15%	40%	13%	27%	15%	6%	33%	17%	13%	9%	49%	18%	29%	17%	39%	10%
Expenses Exceed Revenues																
Number of respondents	29	33	48	40	41	45	28	39	39	41	19	37	50	58	42	62
Average deficit	565	726	476	1,061	750	684	1,244	1,435	770	743	1229	1879	753	830	1331	2,145
Percentage reporting deficit	85%	60%	87%	71%	85%	94%	58%	81%	87%	91%	42%	82%	71%	83%	60%	89%
Revenues Equal Expenses																
Number of respondents	0	0	0	1	0	0	4	1	0	0	4		0		1	1
Percentage reporting break-even	0%	0%	0%	2%	0%	0%	9%	2%	0%	0%	9%		0%		1%	1%

NOTES:

Average profits - Those schools reporting a profit have been averaged.

Average deficits - Those schools reporting a deficit have been averaged

Total - The Total columns represent the net for a school (men and women, combined.) For example, if a school has $1,000 profit from women's programs and a $2,000 deficit from men's, the total would appear as a deficit.

*1993, 1995 and 1997 Totals are shown exclusive of institutional support. For example, in 1993 if institutions had not made direct contributions to athletics programs, only 43 institutions would have shown a profit.

TABLE 5.19
REPORTED NET PROFITS AND DEFICITS — MEN'S BASKETBALL
DIVISION I-AAA
Fiscal Years 1985, 1989, 1993, 1995 and 1997
(Dollar Amounts in Thousands)

	1985	1989	1993	1995	1997
Revenues Exceed Expenses					
Number of Respondents	9	14	9	11	26
Average Profit	347	511	499	243	385
Percentage Reporting Profits	29%	25%	19%	24%	37%
Expenses Exceed Revenues					
Number of Respondents	22	41	38	34	42
Average Deficit	149	223	300	317	282
Percentage Reporting Deficits	71%	75%	79%	76%	61%
Revenues Equal Expenses					
Number of Respondents	0	0	1	0	2
Percentage Reporting Break-even	0%	0%	2%	0%	2%

NOTES:
The average profits shown reflect the average only for those institutions reporting profits.
The average deficit is for those reporting deficits.

TABLE 5.20
REPORTED NET PROFITS AND DEFICITS — WOMEN'S BASKETBALL
DIVISION I-AAA
Fiscal Years 1985, 1989, 1993, 1995 and 1997
(Dollar Amounts in Thousands)

	1985	1989	1993	1995	1997
Revenues Exceed Expenses					
Number of Respondents	N/A	N/A	2	4	8
Average Profit	N/A	N/A	31	43	58
Percentage Reporting Profits	N/A	N/A	4%	9%	11%
Expenses Exceed Revenues					
Number of Respondents	N/A	N/A	44	39	57
Averge Deficit	N/A	N/A	285	291	306
Percentage Reporting Deficit	N/A	N/A	92%	87%	82%
Revenues Equal Expenses					
Number of Respondents	N/A	N/A	2	2	5
Percentage Reporting Break-even	N/A	N/A	4%	4%	7%

NOTES:
The average profits shown reflect the averge only for those institutions reporting profits.
The average deficit is for those reporting deficits.

TABLE 5.21
TOTAL OPERATING PROFITS AND DEFICITS — PERCENTILES
DIVISION I-AAA
Fiscal Year 1997
(Dollar Amounts in Thousands)

For Those Institutions Reporting Profits			For Those Institutions Reporting Deficits		
Percentile	More than	Less than	Percentile	More than	Less than
1-10	0	15	1-10	9	60
11-20	15	50	11-20	60	105
21-30	50	110	21-30	105	180
31-40	110	190	31-40	180	525
41-50	190	220	41-50	525	1,050
51-60	220	365	51-60	1,050	1,485
61-70	365	465	61-70	1,485	2,365
71-80	465	910	71-80	2,365	2,560
81-90	910	1,140	81-90	2,560	2,985
91-100	1,140	2,670	91-100	2,985	3,670

TABLE 5.22
MEN'S PROGRAMS OPERATING PROFITS AND DEFICITS — PERCENTILES
DIVISION I-AAA
Fiscal Year 1997
(Dollar Amounts in Thousands)

For Those Institutions Reporting Profits			For Those Institutions Reporting Deficits		
Percentile	More than	Less than	Percentile	More than	Less than
1-10	9	40	1-10	1	140
11-20	40	50	11-20	140	340
21-30	50	85	21-30	340	520
31-40	85	155	31-40	520	690
41-50	155	210	41-50	690	810
51-60	210	305	51-60	810	900
61-70	305	445	61-70	900	1,015
71-80	445	520	71-80	1,015	1,090
81-90	520	1,235	81-90	1,090	1,155
91-100	1,235	1,700	91-100	1,155	1,590

TABLE 5.23
WOMEN'S PROGRAMS OPERATING PROFITS AND DEFICITS — PERCENTILES
DIVISION I-AAA
Fiscal Year 1997
(Dollar Amounts in Thousands)

	For Those Institutions Reporting Profits		For Those Institutions Reporting Deficits		
Percentile	More than	Less than	Percentile	More than	Less than
1-10	8	9	1-10	12	75
11-20	9	15	11-20	75	355
21-30	15	40	21-30	355	550
31-40	40	45	31-40	550	740
41-50	45	65	41-50	740	895
51-60	65	75	51-60	895	980
61-70	75	140	61-70	980	1,095
71-80	140	245	71-80	1,095	1,240
81-90	245	255	81-90	1,240	1,460
91-100	255	505	91-100	1,460	1,665

TABLE 5.25
MEN'S BASKETBALL OPERATING PROFITS AND DEFICITS — PERCENTILES
DIVISION I-AA
Fiscal Year 1997
(Dollar Amounts in Thousands)

	For Those Institutions Reporting Profits		For Those Institutions Reporting Deficits		
Percentile	More than	Less than	Percentile	More than	Less than
1-10	0	0	1-10	2	18
11-20	0	20	11-20	18	131
21-30	20	35	21-30	131	164
31-40	35	75	31-40	164	231
41-50	75	95	41-50	231	283
51-60	95	165	51-60	283	330
61-70	165	205	61-70	330	371
71-80	205	530	71-80	371	405
81-90	530	1,460	81-90	405	522
91-100	1,460	2,420	91-100	522	624

TABLE 5.26
WOMEN'S BASKETBALL OPERATING PROFITS AND DEFICITS — PERCENTILES
DIVISION I-AAA
Fiscal Year 1997
(Dollar Amounts in Thousands)

For Those Institutions Reporting Profits			For Those Institutions Reporting Deficits		
Percentile	More than	Less than	Percentile	More than	Less than
1-10	0	0	1-10	9	25
11-20	0	0	11-20	25	155
21-30	0	0	21-30	155	230
31-40	0	0	31-40	230	270
41-50	0	6	41-50	270	300
51-60	6	28	51-60	300	360
61-70	28	35	61-70	360	410
71-80	35	71	71-80	410	445
81-90	71	109	81-90	445	525
91-100	109	126	91-100	525	625

TABLE 5.27
SOURCES OF TOTAL REVENUES — PUBLIC, PRIVATE, TOTAL DIVISION
DIVISION I-AAA
Fiscal Year 1997
(Dollar Amounts in Thousands)

	Public	% of Total	Private	% of Total	Total Division	% of Total
Ticket Sales:						
Public/faculty/staff	200	6	342	12	275	9
Students	4	0	8	0	6	0
Total Ticket Sales	**204**	**6**	**350**	**12**	**281**	**9**
Postseason Compensation:						
Bowl games	0	0	0	0	0	0
Tournaments	10	0	8	0	9	0
Television and radio	1	0	10	0	6	0
Other	1	0	9	0	6	0
Total Postseason	**12**	**0**	**27**	**1**	**21**	**1**
NCAA and conference distributions	109	3	152	5	132	4
Student activity fees	1,504	46	72	3	747	25
Guarantees and options	59	2	50	2	54	2
Cash contributions from alumni and others	195	6	220	8	208	7
Direct government support	68	2	0	0	32	1
Institutional support	774	24	1,703	61	1,265	42
Other:						
Concessions	22	1	8	0	14	0
Radio/television	18	1	35	1	27	1
Special events	52	2	22	1	36	1
Program sales/advertising	27	1	20	1	24	1
Signage/sponsorship	37	1	51	2	44	1
Sports camps	37	1	36	1	37	1
Miscellaneous	145	4	62	2	101	3
Total Other	**338**	**10**	**234**	**8**	**283**	**9**
Total	**3,263**	**100**	**2,808**	**100**	**3,023**	**100**

NOTES:
Total public institutions reporting = 33
Total private institutions reporting = 37

TABLE 5.28
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION I-AAA
Fiscal Year 1997
(Dollar Amounts in Thousands)

	Public	% of Total	Private	% of Total	Total Division	% of Total
Grants-in-Aid						
Men	438	13	790	20	624	17
Women	464	14	796	20	640	18
Administrative	30	1	24	1	27	1
Total	932	28	1,610	41	1,291	35
Guarantees and Options						
Men	28	1	35	1	31	1
Women	2	0	2	0	2	0
Administrative	1	0	1	0	1	0
Total	31	1	38	1	34	1
Salaries						
Men	349	10	361	9	355	10
Women	288	9	252	6	269	7
Administrative	559	17	456	12	505	14
Total	1,196	36	1,069	27	1,129	31
Team travel						
Men	175	5	186	5	181	5
Women	137	4	141	4	139	4
Administrative	8	0	13	0	11	0
Total	320	10	340	9	331	9
Scouting and recruiting						
Men	43	1	56	1	50	1
Women	28	1	35	1	32	1
Administrative	0	0	0	0	0	0
Total	71	2	91	2	82	2
Equipment/uniforms/supplies						
Men	64	2	52	1	58	2
Women	46	1	39	1	42	1
Administrative	74	2	43	1	58	2
Total	184	6	134	3	158	4
Fund-raising						
Men	5	0	13	0	9	0
Women	5	0	3	0	4	0
Administrative	35	1	20	1	27	1
Total	45	1	36	1	40	1
Insurance						
Men	2	0	3	0	3	0
Women	2	0	2	0	2	0
Administrative	24	1	24	1	24	1
Total	28	1	29	1	29	1
Contract services						
Men	36	1	38	1	37	1
Women	20	1	24	1	22	1
Administrative	28	1	31	1	30	1
Total	84	3	93	2	89	2

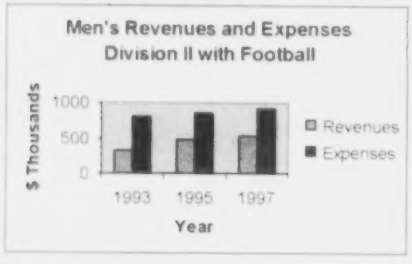
	Public	% of Total	Private	% of Total	Total Division	% of Total
Other						
Men	91	3	116	3	104	3
Women	47	1	43	1	45	1
Administrative	268	8	280	7	274	8
Total	406	12	439	11	423	12
Total Operating Expenses						
Men	1,231	37	1,650	42	1,452	40
Women	1,039	31	1,337	34	1,197	33
Administrative	1,027	31	892	23	957	26
Total	3,297	99	3,879	99	3,606	99
Debt Service						
Men	0	0	0	0	0	0
Women	0	0	0	0	0	0
Administrative	22	1	2	0	11	0
Total	22	1	2	0	11	0
Capital Expenditures						
Men	1	0	7	0	4	0
Women	0	0	9	0	5	0
Administrative	7	0	27	1	17	0
Total	8	0	43	1	26	1
Total Expenditures						
Men	1,232	37	1,657	42	1,456	40
Women	1,039	31	1,346	34	1,202	33
Administrative	1,056	32	921	23	985	27
Total	3,327	100	3,924	100	3,643	100

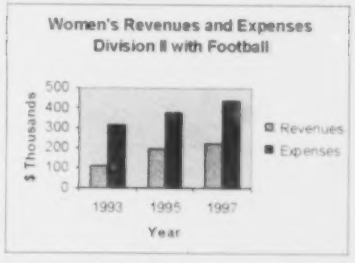
NOTES:
Total public institutions reporting = 33
Total private institutions reporting = 37

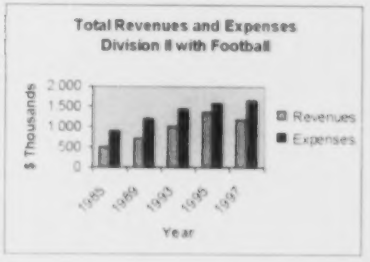
CHAPTER VI
DIVISION II TABLES WITH FOOTBALL

TABLE 6.1
TOTAL REVENUES, EXPENSES AND OPERATING RESULTS
DIVISION II WITH FOOTBALL
Fiscal Years 1985, 1989, 1993, 1995 and 1997
(Dollar Amounts in Thousands)

	1985	1989	1993	Percentage of 1993 Total	1995	Percentage of 1995 Total	1997	Percentage of 1997 Total
Total Revenues								
Men's	419	549	327	33%	480	36%	519	45%
Women's	75	175	111	11%	194	14%	222	19%
Non-gender	N/A	N/A	553	56%	676	50%	424	36%
Total Revenues								
Average	494	714	991	100%	1,350	100%	1,165	100%
Largest reported	1,382	2,562	3,458		3,496		5,339	
Total Expenses								
Men's	719	854	793	56%	846	54%	911	56%
Women's	156	325	314	22%	377	24%	434	27%
Non-gender	N/A	N/A	316	22%	348	22%	290	17%
Total Expenses								
Average	875	1,179	1,423	100%	1,571	100%	1,635	100%
Largest reported	2,025	2,562	3,458		3,070		4,875	
Average Profit (Deficit)								
Men's	(300)	(305)	(466)		(366)		(392)	
Women's	(81)	(150)	(203)		(183)		(212)	
Non-gender	N/A	N/A	237		328		134	
Total Profit (Deficit)	(381)	(465)	(432)		(221)		(470)	
Restated Without Institutional Support								
Average deficit	N/A	N/A	(805)		(842)		(947)	







NOTES:

For the 1993, 1995 and 1997 reporting years, only revenues and expenses specifically related to men's and women's programs are shown as such.

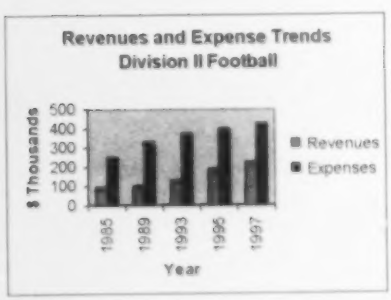
Non gender-specific items are reported as nongender. In 1985 and 1989 reports, however, the nongender-specific items were allocated between men's and women's programs. Thus, comparisons may be misleading.

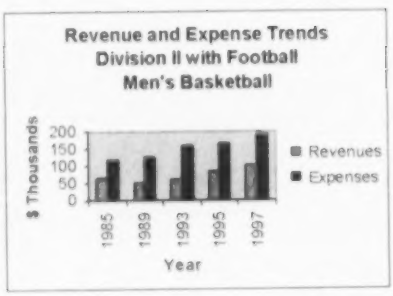
The largest total revenue reported by a division member is reported, as is the largest total expense. All other amounts are division averages.

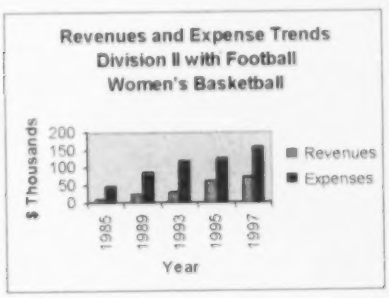
The average deficits for 1993, 1995, and 1997 have been restated to reflect the deficit which results from the removal of institutional support from total revenues.

TABLE 6.2
REVENUES AND EXPENSES BY SPORT
DIVISION II WITH FOOTBALL
Fiscal Years 1985, 1989, 1993, 1995 and 1997
(Dollar Amounts in Thousands)

	Football	Basketball	Other Sports	Unrelated	Total
Men's Programs Revenues					
1989 — Average	101	49	90	309	549
Percent of Total	18%	9%	16%	56%	100%
1993 — Average	132	61	95	39	327
Percent of Total	40%	19%	29%	12%	100%
1995 — Average	186	84	128	82	480
Percent of Total	38%	18%	27%	17%	100%
1997 — Average	221	99	131	69	519
Percent of Total	43%	19%	25%	13%	100%
Men's Programs Expenses					
1989 — Average	331	125	196	202	854
Percent of Total	39%	15%	23%	24%	100%
1993 — Average	369	157	224	43	793
Percent of Total	47%	20%	28%	5%	100%
1995 — Average	392	163	261	30	846
Percent of Total	46%	19%	31%	4%	100%
1997 — Average	426	189	275	20	911
Percent of Total	47%	21%	30%	2%	100%
Women's Programs Revenues					
1989 — Average		21	49	105	175
Percent of Total		12%	28%	60%	100%
1993 — Average		30	49	32	111
Percent of Total		27%	44%	29%	100%
1995 — Average		61	90	43	194
Percent of Total		32%	46%	22%	100%
1997 — Average		71	110	42	222
Percent of Total		32%	49%	19%	100%
Women's Programs Expenses					
1989 — Average		83	144	98	325
Percent of Total		26%	44%	30%	100%
1993 — Average		115	165	34	314
Percent of Total		37%	53%	11%	100%
1995 — Average		128	217	32	377
Percent of Total		34%	58%	8%	100%
1997 — Average		154	269	11	434
Percent of Total		35%	62%	3%	100%







NOTE:
Revenue and expense items not specifically related to a particular sport are reported as Unrelated.

TABLE 6.3
TRENDS IN PROGRAM REVENUES
DIVISION II WITH FOOTBALL
Fiscal Years 1985, 1989, 1993, 1995 and 1997
(Dollar Amounts in Thousands)

	1985	1989	1993	1995	1997
Football					
Largest Reported	402	835	1,446	985	1,248
Average	92	101	132	186	221
Percentage of Men's Total	22%	18%	13%	39%	43%
Men's Basketball					
Largest Reported	516	303	540	366	410
Average	64	49	61	84	99
Percentage of Men's Total	15%	9%	19%	18%	19%
Women's Basketball					
Largest Reported	73	163	251	282	333
Average	11	21	30	61	71
Percentage of Women's Total	13%	11%	27%	31%	32%

TABLE 6.4
TOTAL REVENUES — PERCENTILES
DIVISION II WITH FOOTBALL
Fiscal Year 1997
(Dollar Amounts in Thousands)

Percentile	More than	Less than
0-10	3	125
11-20	125	310
21-30	310	640
31-40	640	805
41-50	805	1,040
51-60	1,040	1,300
61-70	1,300	1,405
71-80	1,405	1,710
81-90	1,710	2,330
91-100	2,330	5,340

TABLE 6.5
MEN'S TOTAL REVENUES — PERCENTILES
DIVISION II WITH FOOTBALL
Fiscal Year 1997
(Dollar Amounts in Thousands)

Percentile	More than	Less than
0-10	2	40
11-20	40	100
21-30	100	150
31-40	150	345
41-50	345	445
51-60	445	540
61-70	540	675
71-80	675	840
81-90	840	1,030
91-100	1,030	2,710

TABLE 6.6
WOMEN'S TOTAL REVENUES — PERCENTILES
DIVISION II WITH FOOTBALL
Fiscal Year 1997
(Dollar Amounts in Thousands)

Percentile	More than	Less than
0-10	0	4
11-20	4	16
21-30	16	45
31-40	45	120
41-50	120	185
51-60	185	245
61-70	245	320
71-80	320	380
81-90	380	540
91-100	540	1,105

TABLE 6.7
FOOTBALL REVENUES — PERCENTILES
DIVISION II WITH FOOTBALL
Fiscal Year 1997
(Dollar Amounts in Thousands)

Percentile	More than	Less than
0-10	2	17
11-20	17	36
21-30	36	61
31-40	61	105
41-50	105	145
51-60	145	175
61-70	175	269
71-80	269	389
81-90	389	525
91-100	525	1,248

TABLE 6.8
MEN'S BASKETBALL REVENUES — PERCENTILES
DIVISION II WITH FOOTBALL
Fiscal Year 1997
(Dollar Amounts in Thousands)

Percentile	More than	Less than
0-10	1	7
11-20	7	14
21-30	14	31
31-40	31	48
41-50	48	75
51-60	75	102
61-70	102	122
71-80	122	168
81-90	168	227
91-100	227	410

TABLE 6.9
WOMEN'S BASKETBALL REVENUES — PERCENTILES
DIVISION II WITH FOOTBALL
Fiscal Year 1997
(Dollar Amounts in Thousands)

Percentile	More than	Less than
0-10	0	2
11-20	2	4
21-30	4	12
31-40	12	34
41-50	34	56
51-60	56	72
61-70	72	94
71-80	94	122
81-90	122	166
91-100	166	333

TABLE 6.10
TRENDS IN PROGRAM EXPENSES
DIVISION II WITH FOOTBALL
Fiscal Years 1985, 1989, 1993, 1995 and 1997
(Dollar Amounts in Thousands)

	1985	1989	1993	1995	1997
Football					
Largest Reported	558	993	1,009	838	1,412
Average	245	331	369	392	426
Percentage of Men's Total	34%	39%	26%	46%	47%
Men's Basketball					
Largest Reported	562	243	373	394	643
Average	117	125	157	163	189
Percentage of Men's Total	16%	14%	20%	19%	21%
Women's Basketball					
Largest Reported	120	188	355	296	405
Average	46	83	115	124	154
Percentage of Women's Total	30%	26%	37%	33%	35%

TABLE 6.11
TOTAL EXPENSES — PERCENTILES
DIVISION II WITH FOOTBALL
Fiscal Year 1997
(Dollar Amounts in Thousands)

Percentile	More than	Less than
0-10	480	805
11-20	805	990
21-30	990	1,195
31-40	1,195	1,330
41-50	1,330	1,475
51-60	1,475	1,685
61-70	1,685	1,860
71-80	1,860	2,195
81-90	2,195	2,455
91-100	2,455	4,875

TABLE 6.12
MEN'S TOTAL EXPENSES — PERCENTILES
DIVISION II WITH FOOTBALL
Fiscal Year 1997
(Dollar Amounts in Thousands)

Percentile	More than	Less than
0-10	300	455
11-20	455	550
21-30	550	645
31-40	645	715
41-50	715	820
51-60	820	945
61-70	945	1,075
71-80	1,075	1,205
81-90	1,205	1,405
91-100	1,405	2,555

TABLE 6.13
WOMEN'S TOTAL EXPENSES — PERCENTILES
DIVISION II WITH FOOTBALL
Fiscal Year 1997
(Dollar Amounts in Thousands)

Percentile	More than	Less than
0-10	105	200
11-20	200	275
21-30	275	315
31-40	315	375
41-50	375	410
51-60	410	455
61-70	455	510
71-80	510	580
81-90	580	650
91-100	650	1,215

TABLE 6.14
FOOTBALL TOTAL EXPENSES — PERCENTILES
DIVISION II WITH FOOTBALL
Fiscal Year 1997
(Dollar Amounts in Thousands)

Percentile	More than	Less than
0-10	30	170
11-20	170	235
21-30	235	275
31-40	275	350
41-50	350	375
51-60	375	455
61-70	455	530
71-80	530	605
81-90	605	690
91-100	690	1,415

TABLE 6.15
MEN'S BASKETBALL TOTAL EXPENSES — PERCENTILES
DIVISION II WITH FOOTBALL
Fiscal Year 1997
(Dollar Amounts in Thousands)

Percentile	More than	Less than
0-10	55	105
11-20	105	120
21-30	120	140
31-40	140	155
41-50	155	170
51-60	170	190
61-70	190	215
71-80	215	250
81-90	250	290
91-100	290	645

TABLE 6.16
WOMEN'S BASKETBALL TOTAL EXPENSES — PERCENTILES
DIVISION II WITH FOOTBALL
Fiscal Year 1997
(Dollar Amounts in Thousands)

Percentile	More than	Less than
0-10	30	88
11-20	88	97
21-30	97	120
31-40	120	130
41-50	130	142
51-60	142	158
61-70	158	174
71-80	174	195
81-90	195	245
91-100	245	405

TABLE 6.17
REPORTED NET PROFITS AND DEFICITS
DIVISION II WITH FOOTBALL
Fiscal Years 1985, 1989, 1993, 1995 and 1997
(Dollar Amounts in Thousands)

	1985	1989			1993			1993 — Excluding* Institutional	1995			1995 — Excluding* Institutional	1997			1997 — Excluding* Institutional
	Total	Men	Women	Total	Men	Women	Total	Support	Men	Women	Total	Support	Men	Women	Total	Support
Revenues Exceed Expenses																
Number of respondents	2	17	5	9	7	6	22	6	17	15	33	11	26	23	39	9
Average profits	50	106	32	42	218	38	137	50	133	63	131	87	168	80	261	203
Percentage reporting net profit	6%	29%	9%	15%	10%	8%	30%	9%	25%	22%	49%	16%	21%	18%	32%	7%
Expenses Exceed Revenues																
Number of respondents	32	38	48	39	63	64	44	66	48	50	26	57	95	98	79	114
Average deficit	459	541	209	685	571	236	808	909	565	268	743	1,002	554	285	861	1,038
Percentage reporting deficit	89%	66%	83%	66%	86%	88%	60%	90%	71%	74%	38%	84%	77%	80%	64%	93%
Revenues Equal Expenses																
Number of respondents	2	3	5	11	3	3	7	1	3	3	9	0	2	2	5	0
Percentage reporting break-even	5%	5%	8%	19%	4%	4%	10%	1%	4%	4%	13%	0%	2%	2%	4%	0%

NOTES:

Average profits - Those schools reporting a profit have been averaged.

Average deficit - Those schools reporting a deficit have been averaged

Total - The Total columns represent the net for a school (men and women, combined.) For example, if a school has $1,000 profit from women's programs and a $2,000 deficit from men's, the total would appear as a deficit.

*1993, 1995 and 1997 Totals are shown exclusive of institutional support. For example, in 1993 if institutions had not made contributions to athletic programs, only 6 schools would have shown a profit.

TABLE 6.18
REPORTED NET PROFITS AND DEFICITS — FOOTBALL
DIVISION II WITH FOOTBALL
Fiscal Years 1985, 1989, 1993, 1995 and 1997
(Dollar Amounts in Thousands)

	1985	1989	1993	1995	1997
Revenues Exceed Expenses					
Number of Respondents	3	2	8	12	21
Average Profit	49	37	144	64	92
Percentage Reporting Profits	9%	3%	11%	17%	17%
Expenses Exceed Revenues					
Number of Respondents	3	56	62	49	100
Average Deficit	176	247	289	302	274
Percentage Reporting Deficits	91%	97%	85%	72%	82%
Revenues Equal Expenses					
Number of Respondents	0	0	3	7	1
Percentage Reporting Break-even	0%	0%	4%	1%	1%

Note:
The averge profits shown reflect the average only for those institutions reporting profits.
The average deficit is for those reporting deficits.

TABLE 6.19
REPORTED NET PROFITS AND DEFICITS — MEN'S BASKETBALL
DIVISION II WITH FOOTBALL
Fiscal Years 1985, 1989, 1993, 1995 and 1997
(Dollar Amounts in Thousands)

	1985	1989	1993	1995	1997
Revenues Exceed Expenses					
Number of Respondents	5	6	8	13	23
Average Profit	19	39	65	28	52
Percentage Reporting Profits	15%	11%	11%	19%	19%
Expenses Exceed Revenues					
Number of Respondents	29	50	61	50	98
Average Deficit	67	93	134	114	125
Percentage Reporting Deficits	85%	89%	84%	74%	80%
Revenues Equal Expenses					
Number of Respondents	0	0	4	5	2
Percentage Reporting Break-even	0%	0%	5%	7%	1%

Notes:
The average profits shown reflect the average only for those institutions reporting profits.
The average deficit is for those reporting deficits.

TABLE 6.20
REPORTED NET PROFITS AND DEFICITS — WOMEN'S BASKETBALL
DIVISION II WITH FOOTBALL
Fiscal Years 1985, 1989, 1993, 1995 and 1997
(Dollar Amounts in Thousands)

	1985	1989	1993	1995	1997
Revenues Exceed Expenses					
Number of Respondents	N/A	N/A	4	9	18
Average Profit	N/A	N/A	16	33	32
Percentage Reporting Profits	N/A	N/A	5%	13%	15%
Expenses Exceed Revenues					
Number of Respondents	N/A	N/A	65	53	102
Averge Deficit	N/A	N/A	94	92	106
Percentage Reporting Deficit	N/A	N/A	90%	78%	83%
Revenues Equal Expenses					
Number of Respondents	N/A	N/A	4	6	3
Percentage Reporting Break-even	N/A	N/A	5%	9%	2%

NOTES:
The average profits shown reflect the averge only for those institutions reporting profits.
The average deficit is for those reporting deficits.

TABLE 6.21
TOTAL OPERATING PROFITS AND DEFICITS — PERCENTILES
DIVISION II WITH FOOTBALL
Fiscal Year 1997
(Dollar Amounts in Thousands)

	For Those Institutions Reporting Profits		For Those Institutions Reporting Deficits	
Percentile	More than	Less than	More than	Less than
0-10	0	0	5	45
11-20	0	1	45	140
21-30	1	40	140	280
31-40	40	50	280	355
41-50	50	90	355	555
51-60	90	120	555	865
61-70	120	195	865	1,270
71-80	195	260	1,270	1,740
81-90	260	665	1,740	2,080
91-100	665	1,790	2,080	3,130

TABLE 6.22
MEN'S PROGRAMS OPERATING PROFITS AND DEFICITS — PERCENTILES
DIVISION II WITH FOOTBALL
Fiscal Year 1997
(Dollar Amounts in Thousands)

	For Those Institutions Reporting Profits		For Those Institutions Reporting Deficits		
Percentile	More than	Less than	Percentile	More than	Less than
0-10	0	0	0-10	4	80
11-20	0	5	11-20	80	165
21-30	5	20	21-30	165	250
31-40	20	30	31-40	250	330
41-50	30	50	41-50	330	415
51-60	50	65	51-60	415	565
61-70	65	170	61-70	565	680
71-80	170	290	71-80	680	945
81-90	290	575	81-90	945	1,240
91-100	575	745	91-100	1,240	1,875

TABLE 6.23
WOMEN'S PROGRAMS OPERATING PROFITS AND DEFICITS — PERCENTILES
DIVISION II WITH FOOTBALL
Fiscal Year 1997
(Dollar Amounts in Thousands)

	For Those Institutions Reporting Profits		For Those Institutions Reporting Deficits		
Percentile	More than	Less than	Percentile	More than	Less than
0-10	0	0	0-10	4	50
11-20	0	5	11-20	50	95
21-30	5	9	21-30	95	140
31-40	9	21	31-40	140	185
41-50	21	22	41-50	185	240
51-60	22	28	51-60	240	300
61-70	28	51	61-70	300	380
71-80	51	81	71-80	380	460
81-90	81	311	81-90	460	610
91-100	311	523	91-100	610	1,050

TABLE 6.24
FOOTBALL OPERATING PROFITS AND DEFICITS — PERCENTILES
DIVISION II WITH FOOTBALL
Fiscal Year 1997
(Dollar Amounts in Thousands)

	For Those Institutions Reporting Profits		For Those Institutions Reporting Deficits		
Percentile	More than	Less than	Percentile	More than	Less than
0-10	0	0	0-10	4	45
11-20	0	3	11-20	45	100
21-30	3	6	21-30	100	140
31-40	6	17	31-40	140	195
41-50	17	28	41-50	195	215
51-60	28	30	51-60	215	265
61-70	30	93	61-70	265	340
71-80	93	111	71-80	340	465
81-90	111	251	81-90	465	590
91-100	251	634	91-100	590	870

TABLE 6.25
MEN'S BASKETBALL OPERATING PROFITS AND DEFICITS — PERCENTILES
DIVISION II WITH FOOTBALL
Fiscal Year 1997
(Dollar Amounts in Thousands)

	For Those Institutions Reporting Profits		For Those Institutions Reporting Deficits		
Percentile	More than	Less than	Percentile	More than	Less than
0-10	0	0	0-10	3	10
11-20	0	3	11-20	10	38
21-30	3	6	21-30	38	57
31-40	6	18	31-40	57	84
41-50	18	19	41-50	84	107
51-60	19	32	51-60	107	131
61-70	32	52	61-70	131	152
71-80	52	88	71-80	152	209
81-90	88	132	81-90	209	234
91-100	132	188	91-100	234	636

TABLE 6.26
WOMEN'S BASKETBALL OPERATING PROFITS AND DEFICITS —PERCENTILES
DIVISION II WITH FOOTBALL
Fiscal Year 1997
(Dollar Amounts in Thousands)

	For Those Institutions Reporting Profits	
Percentile	More than	Less than
0-10	0	0
11-20	0	1
21-30	1	3
31-40	3	5
41-50	5	6
51-60	6	13
61-70	13	17
71-80	17	38
81-90	38	97
91-100	97	170

	For Those Institutions Reporting Deficits	
Percentile	More than	Less than
0-10	1	17
11-20	17	39
21-30	39	58
31-40	58	77
41-50	77	93
51-60	93	110
61-70	110	132
71-80	132	158
81-90	158	217
91-100	217	387

TABLE 6.27
SOURCES OF TOTAL REVENUES — PUBLIC, PRIVATE, TOTAL DIVISION
DIVISION II WITH FOOTBALL
Fiscal Year 1997
(Dollar Amounts in Thousands)

	Public	% of Total	Private	% of Total	Total Division	% of Total
Ticket Sales:						
Public/faculty/staff	82	5	30	7	67	6
Students	4	0	0	0	3	0
Total Ticket Sales	**86**	**6**	**30**	**7**	**70**	**6**
Postseason Compensation:						
Bowl games	0	0	0	0	0	0
Tournaments	2	0	2	0	2	0
Television and radio	47	3	0	0	37	3
Other	6	0	3	1	5	0
Total Postseason	**55**	**4**	**5**	**1**	**44**	**4**
NCAA and conference distributions	8	1	6	1	7	1
Student activity fees	388	26	6	1	276	23
Guarantees and options	16	1	7	2	14	1
Cash contributions from alumni and others	113	8	60	13	97	8
Direct government support	136	9	0	0	96	8
Institutional support	546	37	312	69	477	40
Other:						
Concessions	13	1	2	0	10	1
Radio/television	3	0	0	0	2	0
Special events	22	1	6	1	17	1
Program sales/advertising	9	1	4	1	7	1
Signage/sponsorship	20	1	6	1	16	1
Sports camps	40	3	3	1	29	2
Miscellaneous	40	3	5	1	30	3
Total Other	**147**	**10**	**26**	**6**	**111**	**9**
Total	**1,495**	**100**	**452**	**100**	**1,192**	**100**

NOTES:
Total public institutions reporting = 87
Total private institutions reporting = 36

TABLE 6.28
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION II WITH FOOTBALL
Fiscal Year 1997
(Dollar Amounts in Thousands)

	Public	% of Total	Private	% of Total	Total Division	% of Total
Grants-in-Aid						
Men	277	18	638	35	383	24
Women	126	8	323	18	184	12
Administrative	5	0	5	0	5	0
Total	408	27	966	53	572	36
Guarantees and Options						
Men	7	0	7	0	7	0
Women	0	0	0	0	0	0
Administrative	0	0	0	0	0	0
Total	7	0	7	0	7	0
Salaries						
Men	264	18	276	15	268	17
Women	141	9	131	7	138	9
Administrative	168	11	96	5	147	9
Total	573	38	503	28	553	35
Team travel						
Men	82	5	80	4	82	5
Women	6	0	3	0	2	0
Administrative	9	1	1	0	7	0
Total	97	6	84	5	91	6
Scouting and recruiting						
Men	23	2	19	1	22	1
Women	9	1	8	0	8	1
Administrative	2	0	0	0	1	0
Total	34	2	27	1	31	2
Equipment/uniforms/supplies						
Men	59	4	66	4	61	4
Women	5	0	5	0	5	0
Administrative	25	2	13	1	21	1
Total	89	6	84	5	87	6
Fund-raising						
Men	6	0	7	0	6	0
Women	2	0	2	0	2	0
Administrative	10	1	2	0	7	0
Total	18	1	11	1	15	1
Insurance						
Men	8	1	13	1	10	1
Women	5	0	7	0	6	0
Administrative	21	1	11	1	18	1
Total	34	2	31	2	34	2
Contract services						
Men	18	1	12	1	16	1
Women	8	1	5	0	7	0
Administrative	12	1	2	0	9	1
Total	38	3	19	1	32	2

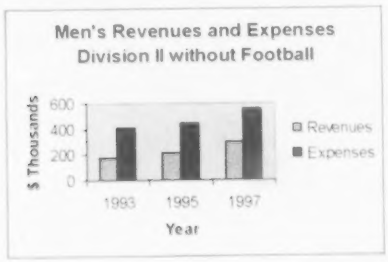
	Public	% of Total	Private	% of Total	Total Division	% of Total
Other						
Men	61	4	37	2	54	3
Women	20	1	13	1	18	1
Administrative	109	7	19	1	64	4
Total	190	13	69	4	136	9
Total Operating Expenses						
Men	805	54	1,155	63	909	58
Women	322	21	497	27	370	24
Administrative	361	24	149	8	279	18
Total	1,488	99	1,801	99	1,558	99
Debt Service						
Men	1	0	0	0	1	0
Women	0	0	0	0	0	0
Administrative	3	0	0	0	2	0
Total	4	0	0	0	3	0
Capital Expenditures						
Men	3	0	1	0	3	0
Women	2	0	0	0	2	0
Administrative	2	0	19	1	7	0
Total	7	0	20	1	12	1
Total Expenditures						
Men	809	54	1,156	63	913	58
Women	324	22	497	27	372	24
Administrative	366	24	168	9	288	18
Total	1,499	100	1,821	100	1,573	100

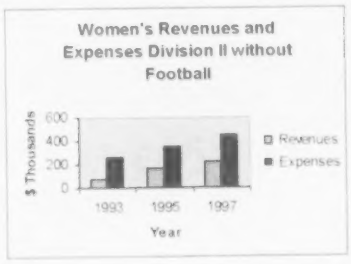
NOTES:
Total public institutions reporting = 87
Total private institutions reporting = 36

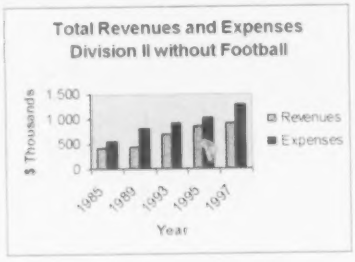
CHAPTER VII
DIVISION II TABLES WITHOUT FOOTBALL

TABLE 7.1
TOTAL REVENUES, EXPENSES AND NET OPERATING RESULTS
DIVISION II WITHOUT FOOTBALL
Fiscal Years 1985, 1989, 1993, 1995 and 1997
(Dollar Amounts in Thousands)

	1985	1989	1993	Percentage of 1993 Total	1995	Percentage of 1995 Total	1997	Percentage of 1997 Total
Total Revenues								
Men's	282	354	178	26%	216	26%	298	33%
Women's	125	120	76	11%	167	20%	218	24%
Non-gender	N/A	N/A	440	63%	455	54%	390	43%
Total Revenues								
Average	407	429	696	100%	838	100%	906	100%
Largest reported	1,248	2,500	2,255		2,380		4,349	
Total Expenses								
Men's	408	501	402	44%	442	44%	555	43%
Women's	139	296	259	29%	349	34%	448	35%
Non-gender	N/A	N/A	245	27%	224	22%	274	22%
Total Expenses								
Average	547	797	906	100%	1,015	100%	1,276	100%
Largest reported	1,326	2,473	28,000		2,363		6,190	
Average Profit (Deficit)								
Men's	(126)	(147)	(224)		(226)		(257)	
Women's	(14)	(176)	(183)		(182)		(230)	
Non-gender	N/A	N/A	195		231		116	
Total Profit (Deficit)	(140)	(368)	(210)		(177)		(370)	
Restated Without Institutional Support								
Average deficit	N/A	N/A	(503)		(584)		(773)	







NOTES:

For the 1993, 1995 and 1997 reporting years, only revenues and expenses specofocally related to men's and women's programs are shown as such.

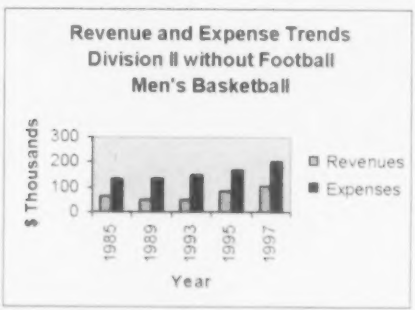
Nongender-specific items are reported as non-gender. In 1985 and 1989 reports, however, the nongender-specific items were allocated between men's and women's programs. Thus, comparisons can be misleading.

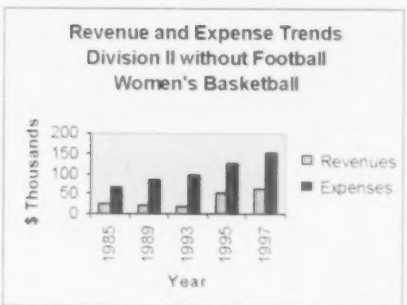
The largest total revenue reported by a division member is reported, as is the largest total expense. All other amounts are division averages.

The average deficits for 1993, 1995 and 1997 have been restated to reflect the deficit which results from the removal of institutional support from total revenues.

TABLE 7.2
REVENUES AND EXPENSES BY SPORT
DIVISION II WITHOUT FOOTBALL
Fiscal Years 1985, 1989, 1993, 1995 and 1997
(Dollar Amounts in Thousands)

	Basketball	Other Sports	Unrelated	Total
Men's Programs Revenues				
1989 — Average	50	104	267	354
Percent of Total	14%	24%	62%	100%
1993 — Average	48	88	42	178
Percent of Total	27%	49%	24%	100%
1995 — Average	82	104	30	216
Percent of Total	38%	48%	14%	100%
1997 — Average	103	155	40	298
Percent of Total	35%	52%	13%	100%
Men's Programs Expenses				
1989 — Average	134	216	151	501
Percent of Total	27%	43%	30%	100%
1993 — Average	150	214	38	402
Percent of Total	37%	53%	10%	100%
1995 — Average	168	242	32	442
Percent of Total	38%	55%	7%	100%
1997 — Average	203	337	14	555
Percent of Total	37%	60%	3%	100%
Women's Programs Revenues				
1989 — Average	21	45	93	120
Percent of Total	15%	24%	61%	100%
1993 — Average	18	30	28	76
Percent of Total	24%	39%	37%	100%
1995 — Average	52	81	34	167
Percent of Total	31%	49%	20%	100%
1997 — Average	64	113	40	218
Percent of Total	30%	52%	18%	100%
Women's Programs Expenses				
1989 — Average	84	125	87	296
Percent of Total	28%	42%	30%	100%
1993 — Average	96	133	30	259
Percent of Total	37%	51%	12%	100%
1995 — Average	124	199	26	349
Percent of Total	36%	57%	7%	100%
1997 — Average	152	282	14	448
Percent of Total	34%	63%	3%	100%





NOTE:
Revenue and expense items not specifically related to a particular sport are reported as Unrelated.

TABLE 7.3
TRENDS IN PROGRAM REVENUES
DIVISION II WITHOUT FOOTBALL
Fiscal Years 1985, 1989, 1993, 1995 and 1997
(Dollar Amounts in Thousands)

	1985	1989	1993	1995	1997
Men's Basketball					
Largest Reported	249	214	423	410	674
Average	65	50	48	82	103
Percentage of Men's Total	22%	14%	27%	38%	35%
Women's Basketball					
Largest Reported	122	125	154	253	297
Average	25	21	18	52	64
Percentage of Women's Total	21%	15%	24%	31%	29%

TABLE 7.4
TOTAL REVENUES — PERCENTILES
Fiscal Year 1997
(Dollar Amounts in Thousands)

Percentile	More than	Less than
1-10	0	10
11-20	10	55
21-30	55	245
31-40	245	465
41-50	465	765
51-60	765	1,035
61-70	1,035	1,315
71-80	1,315	1,530
81-90	1,530	1,935
91-100	1,935	4,350

TABLE 7.5
MEN'S TOTAL REVENUES — PERCENTILES
Fiscal Year 1997
(Dollar Amounts in Thousands)

Percentile	More than	Less than
1-10	0	5
11-20	5	10
21-30	10	30
31-40	30	60
41-50	60	180
51-60	180	285
61-70	285	400
71-80	400	580
81-90	580	790
91-100	790	1,830

TABLE 7.6
WOMEN'S TOTAL REVENUES — PERCENTILES
Fiscal Year 1997
(Dollar Amounts in Thousands)

Percentile	More than	Less than
1-10	0	1
11-20	1	4
21-30	4	8
31-40	8	36
41-50	36	100
51-60	100	189
61-70	189	268
71-80	268	401
81-90	401	641
91-100	641	985

TABLE 7.8
MEN'S BASKETBALL REVENUES — PERCENTILES
Fiscal Year 1997
(Dollar Amounts in Thousands)

Percentile	More than	Less than
1-10	0	0
11-20	0	4
21-30	4	9
31-40	9	21
41-50	21	40
51-60	40	90
61-70	90	156
71-80	156	211
81-90	211	263
91-100	263	674

TABLE 7.9
WOMEN'S BASKETBALL REVENUES — PERCENTILES
Fiscal Year 1997
(Dollar Amounts in Thousands)

Percentile	More than	Less than
1-10	0	0
11-20	0	1
21-30	1	2
31-40	2	7
41-50	7	23
51-60	23	49
61-70	49	77
71-80	77	132
81-90	132	207
91-100	207	297

TABLE 7.10
TRENDS IN PROGRAM EXPENSES
DIVISION II WITHOUT FOOTBALL
Fiscal Years 1985, 1989, 1993, 1995 and 1997
(Dollar Amounts in Thousands)

	1985	1989	1993	1995	1997
Men's Basketball					
Largest Reported	287	222	344	351	596
Average	132	134	150	168	203
Percentage of Men's Total	32%	26%	37%	38%	37%
Women's Basketball					
Largest Reported	336	201	242	300	465
Average	66	84	96	124	152
Percentage of Women's Total	39%	28%	37%	36%	34%

TABLE 7.11
TOTAL EXPENSES — PERCENTILES
Fiscal Year 1997
(Dollar Amounts in Thousands)

Percentile	More than	Less than
1-10	295	605
11-20	605	735
21-30	735	810
31-40	810	935
41-50	935	1,040
51-60	1,040	1,225
61-70	1,225	1,455
71-80	1,455	1,640
81-90	1,640	1,905
91-100	1,905	6,190

TABLE 7.12
MEN'S TOTAL EXPENSES — PERCENTILES
Fiscal Year 1997
(Dollar Amounts in Thousands)

Percentile	More than	Less than
1-10	0	275
11-20	275	350
21-30	350	390
31-40	390	415
41-50	415	480
51-60	480	545
61-70	545	600
71-80	600	700
81-90	700	845
91-100	845	2,640

TABLE 7.13
WOMEN'S TOTAL EXPENSES — PERCENTILES
Fiscal Year 1997
(Dollar Amounts in Thousands)

Percentile	More than	Less than
1-10	115	245
11-20	245	272
21-30	272	300
31-40	300	362
41-50	362	399
51-60	399	446
61-70	446	511
71-80	511	573
81-90	573	709
91-100	709	2.003

TABLE 7.15
MEN'S BASKETBALL TOTAL EXPENSES — PERCENTILES
Fiscal Year 1997
(Dollar Amounts in Thousands)

Percentile	More than	Less than
1-10	0	91
11-20	91	120
21-30	120	149
31-40	149	171
41-50	171	186
51-60	186	208
61-70	208	223
71-80	223	261
81-90	261	321
91-100	321	596

TABLE 7.16
WOMEN'S BASKETBALL TOTAL EXPENSES — PERCENTILES
Fiscal Year 1997
(Dollar Amounts in Thousands)

Percentile	More than	Less than
1-10	0	75
11-20	75	91
21-30	91	106
31-40	106	133
41-50	133	149
51-60	149	160
61-70	160	175
71-80	175	201
81-90	201	247
91-100	247	465

TABLE 7.17
REPORTED NET PROFITS AND DEFICITS
DIVISION II WITHOUT FOOTBALL
Fiscal Years 1985, 1989, 1993, 1995 and 1997
(Dollar Amounts in Thousands)

	1985	1989			1993			1993 — Excluding* Institutional	1995			1995 — Excluding* Institutional	1997			1997 — Excluding* Institutional
	Total	Men	Women	Total	Men	Women	Total	Support	Men	Women	Total	Support	Men	Women	Total	Support
Revenues Exceed Expenses																
Number of respondents	4	9	2	6	4	3	13	3	7	7	17	6	17	17	30	10
Average profits	25	145	10	29	37	12	60	49	44	12	121	460	65	67	141	229
Percentage reporting net profit	16%	29%	6%	18%	8%	6%	27%	7%	13%	13%	32%	11%	19%	19%	33%	11%
Expenses Exceed Revenues																
Number of respondents	21	21	28	22	40	43	25	45	40	41	24	46	68	69	54	81
Average deficit	256	361	219	560	278	215	444	552	307	237	477	690	359	319	702	897
Percentage reporting deficit	84%	68%	88%	67%	82%	88%	51%	92%	76%	77%	45%	87%	75%	76%	59%	89%
Revenues Equal Expenses																
Number of respondents	0	1	2	5	5	3	11	1	6	5	12	1	6	5	7	0
Percentage reporting break-even	0%	3%	6%	15%	10%	6%	22%	1%	11%	10%	23%	2%	6%	5%	8%	0%

NOTES:

Average profits - Those schools reporting a profit have been averaged.

Average deficits - Those schools reporting a deficit have been averaged.

Total - The Total columns represent the net for a school (men and women, combined.) For example, if a school has $1,000 profit from women's programs and a $2,000 deficit from men's programs, the total would appear as a deficit.

*1993, 1995 and 1997 Totals are also shown exclusive of institutional support. For example, in 1993, if institutions had not made contributions to athletic programs, only 3 of the reporting schools would have shown a profit.

TABLE 7.19
REPORTED NET PROFITS AND DEFICITS — MEN'S BASKETBALL
DIVISION II WITHOUT FOOTBALL
Fiscal Years 1985, 1989, 1993, 1995 and 1997
(Dollar Amounts in Thousands)

	1985	1989	1993	1995	1997
Revenues Exceed Expenses					
Number of Respondents	2	3	5	7	16
Average Profit	14	23	33	39	21
Percentage Reporting Profits	9%	10%	10%	13%	18%
Expenses Exceed Revenues					
Number of Respondents	21	27	40	38	70
Average Deficit	81	105	129	127	135
Percentage Reporting Deficits	91%	90%	82%	72%	77%
Revenues Equal Expenses					
Number of Respondents	0	0	4	8	5
Percentage Reporting Break-even	0%	0%	8%	15%	5%

NOTES:
The average profits shown reflect the average only for those institutions reporting profits.
The average deficit is for those reporting deficits.

TABLE 7.20
REPORTED NET PROFITS AND DEFICITS — WOMEN'S BASKETBALL
DIVISION II WITHOUT FOOTBALL
Fiscal Years 1985, 1989, 1993, 1995 and 1997
(Dollar Amounts in Thousands)

	1985	1989	1993	1995	1997
Revenues Exceed Expenses					
Number of Respondents	N/A	N/A	1	4	14
Average Profit	N/A	N/A	6	6	17
Percentage Reporting Profits	N/A	N/A	2%	7%	16%
Expenses Exceed Revenues					
Number of Respondents	N/A	N/A	43	38	72
Averge Deficit	N/A	N/A	89	101	114
Percentage Reporting Deficit	N/A	N/A	88%	72%	79%
Revenues Equal Expenses					
Number of Respondents	N/A	N/A	5	11	5
Percentage Reporting Break-even	N/A	N/A	10%	21%	5%

NOTES:
The average profits shown reflect the averge only for those institutions reporting profits.
The average deficit is for those reporting deficits.

TABLE 7.21
TOTAL OPERATING PROFITS AND DEFICITS — FREQUENCY DISTRIBUTIONS
DIVISION II WITHOUT FOOTBALL
Fiscal Year 1997
(Dollar Amounts in Thousands)

	For Those Institutions Reporting Profits		For Those Institutions Reporting Deficits	
Percentile	More than	Less than	More than	Less than
1-10	0	0	10	60
11-20	0	0	60	135
21-30	0	5	135	345
31-40	5	15	345	560
41-50	15	25	560	635
51-60	25	45	635	750
61-70	45	90	750	865
71-80	90	205	865	960
81-90	205	325	960	1,100
91-100	325	945	1,100	5,400

TABLE 7.22
MEN'S PROGRAMS OPERATING PROFITS AND DEFICITS — FREQUENCY DISTRIBUTIONS
DIVISION II WITHOUT FOOTBALL
Fiscal Year 1997
(Dollar Amounts in Thousands)

	For Those Institutions Reporting Profits		For Those Institutions Reporting Deficits	
Percentile	More than	Less than	More than	Less than
1-10	0	0	1	85
11-20	0	0	85	155
21-30	0	0	155	240
31-40	0	9	240	310
41-50	9	12	310	365
51-60	12	15	365	390
61-70	15	38	390	455
71-80	38	48	455	500
81-90	48	73	500	550
91-100	73	523	550	1,900

TABLE 7.23
WOMEN'S PROGRAMS OPERATING PROFITS AND DEFICITS — FREQUENCY DISTRIBUTIONS
DIVISION II WITHOUT FOOTBALL
Fiscal Year 1997
(Dollar Amounts in Thousands)

	For Those Institutions Reporting Profits		For Those Institutions Reporting Deficits		
Percentile	More than	Less than	Percentile	More than	Less than
1-10	0	0	1-10	0	45
11-20	0	0	11-20	45	125
21-30	0	0	21-30	125	215
31-40	0	5	31-40	215	270
41-50	5	10	41-50	270	290
51-60	10	20	51-60	290	330
61-70	20	40	61-70	330	415
71-80	40	70	71-80	415	455
81-90	70	105	81-90	455	515
91-100	105	540	91-100	515	1,950

TABLE 7.25
MEN'S BASKETBALL OPERATING PROFITS AND DEFICITS —FREQUENCY DISTRIBUTIONS
DIVISION II WITHOUT FOOTBALL
Fiscal Year 1997
(Dollar Amounts in Thousands)

	For Those Institutions Reporting Profits		For Those Institutions Reporting Deficits		
Percentile	More than	Less than	Percentile	More than	Less than
1-10	0	0	1-10	0	15
11-20	0	0	11-20	15	70
21-30	0	0	21-30	70	90
31-40	0	2	31-40	90	120
41-50	2	5	41-50	120	140
51-60	5	13	51-60	140	155
61-70	13	20	61-70	155	165
71-80	20	29	71-80	165	190
81-90	29	38	81-90	190	215
91-100	38	78	91-100	215	515

TABLE 7.26
WOMEN'S BASKETBALL OPERATING PROFITS AND DEFICITS — FREQUENCY DISTRIBUTIONS
DIVISION II WITHOUT FOOTBALL
Fiscal Year 1997
(Dollar Amounts in Thousands)

For Those Institutions Reporting Profits		
Percentile	More than	Less than
1-10	0	0
11-20	0	0
21-30	0	0
31-40	0	1
41-50	1	5
51-60	5	7
61-70	7	10
71-80	10	15
81-90	15	25
91-100	25	101

For Those Institutions Reporting Deficits		
Percentile	More than	Less than
1-10	0	15
11-20	15	55
21-30	55	75
31-40	75	90
41-50	90	105
51-60	105	135
61-70	135	155
71-80	155	160
81-90	160	190
91-100	190	460

TABLE 7.27
SOURCES OF TOTAL REVENUES — PUBLIC, PRIVATE, TOTAL DIVISION
DIVISION II WITHOUT FOOTBALL
Fiscal Year 1997
(Dollar Amounts in Thousands)

	Public	% of Total	Private	% of Total	Total Division	% of Total
Ticket Sales:						
Public/faculty/staff	53	4	17	3	32	4
Students	2	0	0	0	1	0
Total Ticket Sales	**55**	**4**	**17**	**3**	**33**	**4**
Postseason Compensation:						
Bowl games	0	0	0	0	0	0
Tournaments	4	0	2	0	3	0
Television and radio	0	0	0	0	0	0
Other	2	0	1	0	1	0
Total Postseason	**6**	**0**	**3**	**1**	**4**	**0**
NCAA and conference distributions	12	1	5	1	8	1
Student activity fees	449	33	12	2	199	22
Guarantees and options	5	0	5	1	5	1
Cash contributions from alumni and others	71	5	31	5	48	5
Direct government support	197	15	0	0	84	9
Institutional support	324	24	463	81	403	44
Other:						
Concessions	21	2	5	1	12	1
Radio/television	3	0	0	0	1	0
Special events	25	2	11	2	17	2
Program sales/advertising	10	1	3	1	6	1
Signage/sponsorship	31	2	5	1	16	2
Sports camps	75	6	9	2	38	4
Miscellaneous	71	5	4	1	33	4
Total Other	236	17	37	6	123	14
Total	1,355	100	573	100	907	100

NOTES:
Total public institutions reporting = 39
Total private institutions reporting = 52

TABLE 7.28
OPERATING EXPENSES BY OBJECT OF EXPENDITURE
DIVISION II WITHOUT FOOTBALL
Fiscal Year 1997
(Dollar Amounts in Thousands)

	Public	% of Total	Private	% of Total	Total Division	% of Total
Grants-in-Aid						
Men	171	6	342	12	268	9
Women	149	5	298	10	233	8
Administrative	4	0	6	0	5	0
Total	324	11	646	22	506	17
Guarantees and Options						
Men	14	0	3	0	8	0
Women	3	0	1	0	1	0
Administrative	0	0	0	0	0	0
Total	17	1	4	0	9	0
Salaries						
Men	154	5	112	4	131	4
Women	136	4	93	3	111	4
Administrative	229	8	87	3	149	5
Total	519	17	292	10	391	13
Team travel						
Men	65	2	51	2	57	2
Women	5	0	5	0	5	0
Administrative	5	0	2	0	3	0
Total	75	2	58	2	65	2
Scouting and recruiting						
Men	10	0	9	0	9	0
Women	7	0	6	0	6	0
Administrative	1	0	0	0	0	0
Total	18	1	15	1	15	1
Equipment/uniforms/supplies						
Men	28	1	29	1	29	1
Women	1	0	1	0	1	0
Administrative	18	1	7	0	12	0
Total	47	2	37	1	42	1
Fund-raising						
Men	4	0	4	0	4	0
Women	1	0	1	0	1	0
Administrative	6	0	2	0	4	0
Total	11	0	7	0	9	0
Insurance						
Men	4	0	3	0	4	0
Women	4	0	4	0	4	0
Administrative	15	0	11	0	13	0
Total	23	1	18	1	21	1
Contract services						
Men	28	1	9	0	17	1
Women	2	0	6	0	6	0
Administrative	28	1	6	0	15	1
Total	58	2	21	1	38	1

	Public	% of Total	Private	% of Total	Total Division	% of Total
Other						
Men	39	1	20	1	28	1
Women	24	1	10	0	16	1
Administrative	109	4	34	1	67	2
Total	172	6	64	2	111	4
Total Operating Expenses						
Men	1,091	36	1,167	40	1,135	38
Women	917	30	1,012	35	971	33
Administrative	1,003	33	743	25	856	29
Total	3,011	100	2,922	100	2,962	100
Debt Service						
Men	0	0	0	0	0	0
Women	0	0	0	0	0	0
Administrative	9	0	0	0	4	0
Total	9	0	0	0	4	0
Capital Expenditures						
Men	0	0	1	0	1	0
Women	0	0	1	0	0	0
Administrative	5	0	5	0	5	0
Total	5	0	0	0	6	0
Total Expenditures						
Men	1,091	36	1,168	40	1,136	38
Women	917	30	1,013	35	971	33
Administrative	1,017	34	748	26	865	29
Total	3,025	100	2,929	100	2,972	100

NOTES:
Total public institutions reporting = 39
Total private institutions reporting = 52

CHAPTER VIII
COMBINED DIVISION I BASKETBALL

TABLE 8.1
MEN'S BASKETBALL REVENUES — PERCENTILES
ALL DIVISION I
Fiscal Year 1997
(Dollar Amounts in Thousands)

Percentile	More than	Less than
0-10	10	115
11-20	115	160
21-30	160	270
31-40	270	380
41-50	380	575
51-60	575	780
61-70	780	1,380
71-80	1,380	2,560
81-90	2,560	4,500
91-100	4,500	10,960

TABLE 8.2
MEN'S BASKETBALL EXPENSES — PERCENTILES
ALL DIVISION I
Fiscal Year 1997
(Dollar Amounts in Thousands)

Percentile	More than	Less than
0-10	130	355
11-20	355	420
21-30	420	495
31-40	495	570
41-50	570	645
51-60	645	760
61-70	760	980
71-80	980	1,360
81-90	1,360	1,680
91-100	1,680	4,110

TABLE 8.3
WOMEN'S BASKETBALL REVENUES — PERCENTILES
ALL DIVISION I
Fiscal Year 1997
(Dollar Amounts in Thousands)

Percentile	More than	Less than
0-10	0	3
11-20	3	10
21-30	10	18
31-40	18	30
41-50	30	48
51-60	48	92
61-70	92	155
71-80	155	310
81-90	310	460
91-100	460	2,215

TABLE 8.4
WOMEN'S BASKETBALL EXPENSES — PERCENTILES
ALL DIVISION I
Fiscal Year 1997
(Dollar Amounts in Thousands)

Percentile	More than	Less than
0-10	0	248
11-20	248	315
21-30	315	355
31-40	355	410
41-50	410	455
51-60	455	520
61-70	520	600
71-80	600	685
81-90	685	880
91-100	880	1,450

TABLE 8.5
MEN'S BASKETBALL REVENUES — PERCENTILES
ALL DIVISION I PRIVATE INSTITUTIONS
Fiscal Year 1997
(Dollar Amounts in Thousands)

Percentile	More than	Less than
0-10	10	100
11-20	100	155
21-30	155	205
31-40	205	375
41-50	375	495
51-60	495	735
61-70	735	910
71-80	910	1,800
81-90	1,800	3,205
91-100	3,205	7,340

TABLE 8.6
MEN'S BASKETBALL EXPENSES — PERCENTILES
ALL DIVISION I PRIVATE INSTITUTIONS
Fiscal Year 1997
(Dollar Amounts in Thousands)

Percentile	More than	Less than
0-10	295	385
11-20	385	490
21-30	490	555
31-40	555	615
41-50	615	670
51-60	670	765
61-70	765	975
71-80	975	1,295
81-90	1,295	1,625
91-100	1,625	3,015

TABLE 8.7
MEN'S BASKETBALL REVENUES — PERCENTILES
ALL DIVISION I PUBLIC INSTITUTIONS
Fiscal Year 1997
(Dollar Amounts in Thousands)

Percentile	More than	Less than
0-10	60	125
11-20	125	170
21-30	170	285
31-40	285	385
41-50	385	600
51-60	600	845
61-70	845	1,675
71-80	1,675	2,685
81-90	2,685	4,920
91-100	4,920	10,960

TABLE 8.8
MEN'S BASKETBALL EXPENSES — PERCENTILES
ALL DIVISION I PUBLIC INSTITUTIONS
Fiscal Year 1997
(Dollar Amounts in Thousands)

Percentile	More than	Less than
0-10	130	335
11-20	335	405
21-30	405	470
31-40	470	545
41-50	545	630
51-60	630	755
61-70	755	1,025
71-80	1,025	1,385
81-90	1,385	1,695
91-100	1,695	4,110

TABLE 8.9
WOMEN'S BASKETBALL REVENUES — PERCENTILES
ALL DIVISION I PRIVATE INSTITUTIONS
Fiscal Year 1997
(Dollar Amounts in Thousands)

Percentile	More than	Less than
0-10	0	3
11-20	3	8
21-30	8	16
31-40	16	22
41-50	22	35
51-60	35	56
61-70	56	116
71-80	116	350
81-90	350	484
91-100	484	1,918

TABLE 8.10
WOMEN'S BASKETBALL EXPENSES — PERCENTILES
ALL DIVISION I PRIVATE INSTITUTIONS
Fiscal Year 1997
(Dollar Amounts in Thousands)

Percentile	More than	Less than
0-10	0	295
11-20	295	385
21-30	385	420
31-40	420	450
41-50	450	510
51-60	510	545
61-70	545	605
71-80	605	670
81-90	670	850
91-100	850	1,425

TABLE 8.11
WOMEN'S BASKETBALL REVENUES — PERCENTILES
ALL DIVISION I PUBLIC INSTITUTIONS
Fiscal Year 1997
(Dollar Amounts in Thousands)

Percentile	More than	Less than
0-10	0	3
11-20	3	11
21-30	11	21
31-40	21	36
41-50	36	53
51-60	53	107
61-70	107	160
71-80	160	297
81-90	297	444
91-100	444	2,214

TABLE 8.12
WOMEN'S BASKETBALL EXPENSES — PERCENTILES
ALL DIVISION I PUBLIC INSTITUTIONS
Fiscal Year 1997
(Dollar Amounts in Thousands)

Percentile	More than	Less than
0-10	0	236
11-20	236	285
21-30	285	339
31-40	339	366
41-50	366	426
51-60	426	509
61-70	509	601
71-80	601	689
81-90	689	878
91-100	878	1,450

APPENDIX
GLOSSARY

Division I-A: In accordance with NCAA bylaws, the group includes those institutions that play at least 60 percent of their regular-season football games against other Division I-A institutions. All but four basketball games (both men's and women's programs) must be against other Division I teams. Seven men's and seven women's, or alternatively six men's and eight women's sports must be sponsored. There are also requirements for attendance, scheduling and financial aid.

Division I-AA: These institutions must play more than 50 percent of their regular-season football games against Division I-A or I-AA institutions. All but four basketball games (both men's and women's programs) must be against other Division I teams. Seven men's and seven women's, or alternatively six men's and eight women's sports must be sponsored. There are also requirements for scheduling and financial aid.

Division I-AAA: This group of institutions does not sponsor football. Other requirements are identical to those of Divisions I-A and I-AA.

Division II: For Division II institutions, at least 50 percent of all football games must be played against Division I-A, I-AA or II teams. At least 50 percent of all basketball games (both men's and women's programs) must be played against Division I or II members. At least four men's and four women's sports must be sponsored. There are not attendance, scheduling or financial-aid requirements.

Division III: For these institutions, more than 50 percent of all football games must be played against Division III teams or nonmembers who grant financial aid on need only. More than 50 percent of all men's basketball games must be against Division III teams or nonmembers who grant financial aid on need only. At least four men's and four women's sports must be sponsored. There are no attendance, scheduling or financial aid requirements.

Institutional support: This item includes direct transfers of administrative funds by the institution to the athletics programs. Indirect support, such as housing and food services provided by the institution, are not necessarily included.

Net operating results: Total revenues less total operating expenses.

Object of expenditure: Respondents were provided 12 itemized classifications of expenditures, such as grants-in-aid, salaries, travel, etc. These are summarized in Table 9.28.

Operating expenses: Operating expenses include the use of cash or other assets in generating revenues. Debt service and replacement of facilities should not be included.

Private institutions: See "Public institutions."

Public institutions: Respondents were asked to designate their institutions as either public or private institutions. This term generally implies that a significant portion of an institution's financial support is from the public sector.

Revenues: Revenues as used in this report include more than the traditional receipt of funds from the sale of goods or services. Included are virtually all sources of cash, such as alumni contributions and governmental and institutional support.

NOTES

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